

Kulturanalys Norden 2025:4

Private cultural funding in the Nordic countries

Policy, statistics and consequences

Literature review





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Preface

Kulturanalys Norden has been commissioned by the Nordic Council of Ministers to produce literature reviews on current cultural policy themes in the Nordic countries. The literature reviews are intended to serve as introductions, but also to offer in-depth analyses based on the current state of research and knowledge. This literature review focuses on private cultural funding in the Nordic countries. The literature review describes how the Nordic countries' cultural policies approach the issue of private cultural funding and examines the extent to which private cultural funding exists. The report also describes the possible consequences of an increased focus on private cultural funding. The literature review places particular emphasis on the museum sector and the performing arts sector in the Nordic countries but also addresses the cultural sector in general. The report has been produced within the framework of Kulturanalys Norden's assignment period 2025–2027 and contributes to the analysis of cultural policy in the Nordic countries and the ongoing work of identifying relevant cultural policy issues.

Gothenburg, October 2025, Kulturanalys Norden



Summary

This literature review is about private cultural funding, both in terms of earned income from various sources and contributed income from different private actors. The report describes how the Nordic countries' approach to financing the cultural sector has developed over time, and how the countries' contemporary policies are designed in relation to the issue of private cultural funding. The literature review also compiles statistics on private cultural funding in the Nordic countries and concludes with a discussion on the consequences of an increased focus on private cultural funding. The basis for the literature review consists of previous research and statistics. The report focuses on art and cultural areas prioritised by the cultural policy of the Nordic countries and emphasises museum and performing arts activities.

The Nordic countries' policies on private cultural funding

Once mainly a concern of markets and private actors, public funding of arts and culture in the Nordic countries was gradually expanded during the 20th century. From a political perspective, the expansion was often seen as part of the respective countries' welfare development and led to a formalisation of cultural policy during the 1960s and 1970s. Moreover, certain aspects of commercial culture were viewed with scepticism. However, from the 1980s and 1990s, cultural policy gradually shifted, reflecting a more positive attitude towards private cultural funding and the ambition that publicly-funded cultural activities should increase their own revenues and attract support from private actors. Particularly during the 2000s, the countries have implemented certain measures aimed at increasing private cultural funding. The measures have mainly involved:

- strengthening cultural activities' competence in private financing, and supporting collaboration between cultural and business actors.
- introducing financial incentives for increased private cultural funding.
- making changes in public funding and increasing the demands and expectations for cultural activities to increase their income from private sources.

The measures for competence development and increased collaboration have varied, but have aimed, among other things, to strengthen the business skills of cultural activities and facilitate collaborations and exchanges between culture and business.

Examples of financial incentives that have been introduced are deductions for corporate donations to cultural organisations in Denmark, and limited deduction

options for private individuals, which exist in all countries except Sweden. Another example is that Norway introduced a matching system between 2014 and 2022, which meant that cultural activities receiving private donations were rewarded with additional state funds. All countries have also introduced, or are planning to introduce, so-called production incentives in the film sector. Likewise, all countries have long applied lower VAT rates on certain cultural goods and services and have allowed tax deductions for sponsorship of cultural activities. In particular, Finland and Sweden are planning or investigating the introduction of further financial incentives.

In terms of cuts and requirements, Denmark implemented a two percent savings requirement for all state-funded cultural institutions between 2016 and 2020, which increased the need for own income in these institutions. Examples of cuts in public funding are found also in other Nordic countries. In several Nordic countries, funding authorities are also encouraging cultural activities to increase their private funding, for example, by stating this as an advantage, or an assessment criterion, in grant decisions.

The presence of private cultural funding in the Nordic countries

The Nordic countries have a similar financing structure in the cultural sector in terms of the distribution between public and private funding. As regards private funding, household cultural expenditure is of great significance in all the countries. However, it is difficult to assess more precisely how significant this source of funding is for the art and cultural forms closely related to cultural policy.

One difference between the Nordic countries is the level of funding from private foundations. This is strikingly high in Denmark and strikingly low in Sweden. Finland, on the other hand, is the country where private foundation funding has increased the most in recent years. The differences in foundation funding are largely due to historical differences in tax legislation.

Corporate sponsorship of culture is slightly higher in Norway compared to Finland and Sweden. Sponsorship to art and cultural forms closely related to cultural policy is, except from in Sweden, less significant than private foundation funding. Based on available statistics, sponsorship within the museum and performing arts sectors in the Nordic countries is of little importance. If sponsorship of festivals in Norway is excluded, cultural sponsorship shows a negative rather than positive trend in the Nordic countries.

Statistical comparisons between individual cultural sectors in the countries should be made with caution. In the museum sector, however, it is clear that private funding is considerably higher in Denmark compared with the rest of the Nordic region. This can be linked to higher proportions of private foundation funding and

admission revenues, and also greater income from archaeological excavations. In the performing arts sector, the proportion of private funding appears to be higher in Denmark, Finland and Iceland compared with Norway and Sweden. It is important to note that there are major differences between individual cultural organisations in terms of the proportion of private versus public funding.

Possible consequences and important policy issues

The consequences of an increased focus on private cultural funding are closely tied to the countries' core cultural policy values, such as the autonomy of the arts, cultural diversity, and everyone's opportunity to participate in cultural life. Fundamentally, it is positive for the cultural sector's autonomy and room to manoeuvre if there is a greater diversity of funders, including private actors. At the same time, there is a risk that cultural organisations may need to adapt their activities to private actors' interests, motives, and drivers. What these motives and drivers are can vary, but they are not necessarily linked to, for example, artistic considerations. Private actors also often lack organisational structures for expert assessment and arm's length distance. In this context, research speaks of a more fundamental transformation that concerns the fact that issues around entrepreneurship, marketing, fundraising and audience attractiveness have become increasingly important in the cultural field. This development affects the competence needs of cultural activities, but is also assessed to influence the artistic, cultural and educational work, mainly in the direction of what is believed to attract visitors or private funders.

A theme highlighted in many studies is that private funding is generally project-based and shorter-term than public funding. On the one hand, this can create opportunities for initiatives and projects that are difficult to obtain public funding for. On the other hand, the need for increased private funding may mean that cultural organisations need to 'projectify' a larger part of their operations, which may negatively affect their core activities and long-term artistic development work.

Regarding issues of diversity, accessibility and participation, research discusses how more funders and increased private funding can contribute to greater cultural diversity, as different funders support different types of culture. Efforts to increase own revenues are also assessed as potentially contributing to positive audience development work, as cultural organisations seek contact, and build relationships, with new audience groups. However, research also suggests that larger cultural activities and certain cultural forms and expressions are better placed to attract private funding, which potentially can have negative effects on cultural diversity. In this context, there is also research that points to the risk of increased geographical skew in the distribution of cultural offerings.

Finally, it should be noted that the consequences of an increased focus on private cultural funding depend largely on the scale of changes to the funding structure that are implemented, and how the overall funding is affected. Cultural policy should, however, take into account both the potentially positive and negative consequences. This is particularly important when the consequences relate to cultural policy core values such as the autonomy of culture, cultural diversity, and all residents' opportunity to participate in cultural life. In addition, cultural policy needs to consider various aspects of the relationship between public and private funding. This applies, for example, to when and how public funding may inhibit or promote various forms of private cultural funding. It also applies to how the dynamics between the publicly-funded infrastructure for culture and the development of the commercial cultural sector function. Yet another aspect to consider is how increased demands for private funding within publicly-funded cultural institutions may affect the funding of cultural organisations outside the public support systems.

Introduction

The cultural policies of the Nordic countries have long been characterised by a similar approach to the funding of culture, and from an international perspective, the Nordic countries are mainly considered to belong to the so-called “architect model”. In this model, public funding for culture is regarded as central. Public funding is viewed as particularly important for ensuring good working conditions in the cultural sector, as well as for promoting artistic autonomy, cultural diversity, and opportunities for all residents to participate in cultural life – together forming the core values of cultural policies in the Nordic countries (see Hillman Chartrand & McCaughey, 1989; Mangset, 2010).

However, today there is also a political trend in the Nordic region towards placing greater emphasis on increasing private funding for culture. Over the past 15–20 years in particular, several countries have implemented specific measures to encourage such funding, even in activities that receive public support. Examples of such measures include the introduction of tax deductions for donations to cultural activities, the introduction of matching systems, investments in developing new funding models, and increasing demands and expectations for cultural organisations to increase their earned income and obtain support from private actors (see, e.g., Det kongelige kultur- og kyrkjedepartement, 2003; Kulturministeriet, 2000, 2004, 2006a, 2006b; Ministry of Education, 2009; prop. 2009/10:3). At the same time, there has been growing discussion about how private funding can best be increased, as well as about the potential implications of a shift towards increased private cultural funding for cultural life and the objectives that characterise the cultural policies of the Nordic countries (see, e.g., Baeré & Elmelund, 2019; Jungerfelt, 2024; Liljestrånd, 2024; Ljøgodt, 2015; Redder, 2011).

This literature review focuses on private cultural funding in the cultural areas that are prioritised in public cultural policy in the Nordic region. There is a particular focus on museums and performing arts organisations, but other cultural areas are also addressed in the report. Private cultural funding refers to funding that does not originate from public appropriations, grants, or subsidies. It thus includes private actors’ contributions in the form of grants, subsidies, and sponsorship, as well as various types of earned income, such as admission fees, ancillary revenue, commissions, and rentals (see Figure 1). The literature review describes how the Nordic countries’ approaches to cultural funding have evolved over time and how the countries’ current cultural policies are designed in relation to the issue of private funding. The review also presents statistics on the prevalence of private cultural funding in the countries. Based on academic research and grey literature, it then describes the consequences that an increased focus on private cultural funding has, and may have, for the cultural sector as a whole.

The literature review is hence based on four research questions:

1. How have the cultural policies of the Nordic countries historically developed in relation to cultural funding and the division of responsibility between the public and private sectors?
2. How do the contemporary cultural policies of the Nordic countries address the issue of private cultural funding, particularly with regard to specific measures?
3. To what extent does private cultural funding exist in the Nordic countries?
4. What kinds of consequences for the cultural sector are associated with an increased focus on private cultural funding in the Nordic countries?

The questions are answered at an overall Nordic level, but the report also describes and discusses similarities and differences between the Nordic countries.

Methods, limitations and key concepts

The literature review is based on three different studies.

- A study of the Nordic countries' policy approach to private cultural funding based on cultural policy research and public policy documents in the Nordic countries.
- A study of the prevalence of private cultural funding in the Nordic countries. The study is based on available statistics on private sources of funding in the cultural sector. The statistics are presented at an aggregate level in the countries, but also within two specific cultural areas.
- A study of the possible consequences of an increased focus on private cultural funding in the Nordic countries. The study is mainly based on previous research, public inquiries and other grey literature.

Study of the Nordic countries' cultural policy approaches

This study focuses on question 1 and 2 and is mainly based on cultural policy research and cultural policy documents concerned with both the historical and contemporary development of cultural policy in the Nordic countries. The historical account is at a general level and takes as its starting point the emergence of different types of cultural institutions in the Nordic countries. A central part of this section has been to describe how cultural policy has historically approached the balance between public and private funding in the cultural sphere. The description of the countries' contemporary approach to private cultural funding includes, above all, a description of measures that have been, or are being, implemented with the aim of encouraging increased private cultural funding.

Survey of the prevalence of private cultural funding

This study focuses on question 3 and is based on available statistics on private cultural funding in the Nordic countries. The study has focused on compiling aggregate statistics of different private funding sources and then providing examples from the museum and performing arts sectors in the Nordic countries.

The study is based on available statistics for the different countries and does not include additional data collection by Kulturanalys Norden. Data from different statistical authorities in the countries is used, as well as statistics published by various trade association. Time series are often lacking and have in several cases been compiled by Kulturanalys Norden based on annual reports from authorities and trade associations. The availability of statistics and the possibility of making comparisons between the Nordic countries are discussed in relation to the presentation of the statistics. There are variations between countries in collection methods and populations, which means that comparisons should be made with caution.

Investigation of possible consequences

This study focuses on question 4 and highlights research on the effects that measures have cultural funding, and above all the consequences that an increased focus on private cultural funding can have for the cultural sector as a whole. The study is based on academic research and public inquiries on private cultural funding in the Nordic countries but also takes research from a broader international perspective into account. In terms of academic research, journals on cultural policy ^[1] were used as a point of departure, but the study was then expanded through broader searches in academic journal databases. In total, scientific articles from 25 different journals are included, as well as a large number of academic books and reports. Other literature examined comes mainly from public authorities and institutions. In a few cases, reports and studies from trade associations in the cultural field have been used.

Key limitations and concepts

In addition to the empirical focus described above, there is reason to clarify some of the delimitations made for the literature review and how the key concepts of the literature review are used and defined.

1. These journals are the *International Journal of Cultural Policy*, 2) *Journal of Cultural Economics*, 3) *Nordisk Kulturpolitisk Tidskrift*, 4) *Cultural Trends*, and 5) *Journal of Arts, Managements, Law and Society*.

Focus on cultural policy-prioritised culture, activities, museums and the performing arts

A study of private cultural funding potentially covers a wide variety of cultural areas and activities. However, this literature review focuses on the art and cultural areas prioritised by the cultural policy and public support systems of the Nordic countries. This focus stems from Kulturanalys Norden's general mandate and the increased political focus on private funding of those arts and culture sectors that receive public funding. The literature review is also characterised by a particular focus on the museum sector and the performing arts, although other cultural areas are also included in various parts of the report. Furthermore, the report focuses on activities rather than individual artists. These limitations mean that, among other things, copyright remuneration and private investments for commercial purposes are described and discussed to a lesser extent.

The concepts of public and private cultural funding

Two key concepts in the report are *public* and *private* cultural funding. In the report, public cultural funding refers to expenditures made by the state, regions and municipalities in the field of cultural policy in the Nordic countries. Particular focus is placed on public expenditure in the form of operating costs, grants, subsidies, and support for cultural activities. Public funding also includes funding originating from the EU and the Nordic cooperation. Private funding refers to funding for cultural activities that comes mainly from non-public sources. This funding can be divided into two categories: firstly, various types of private contributions, and secondly, various types of earned income. The former includes support from private foundations and funds, sponsorship, donations, and crowdfunding, while the latter includes income from admission fees, sales, commissioned work, rental of premises and various types of ancillary activities (see Figure 1).

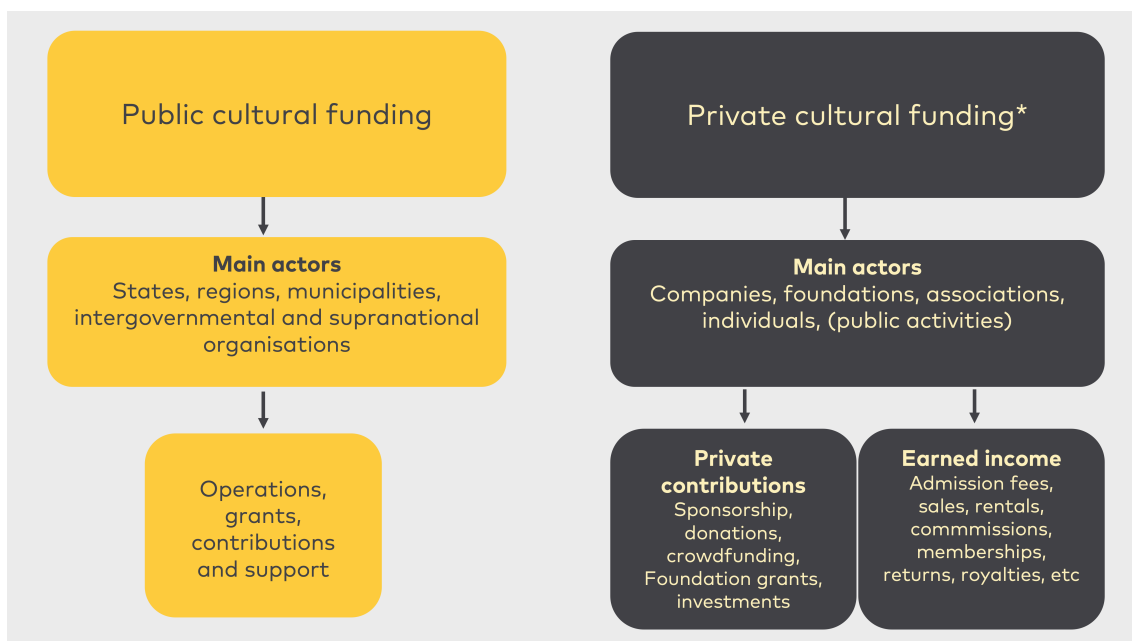


Figure 1. Different types of funding in the cultural sector

* The policy documents, research literature and statistics on which the report is based also use the term self-financing. When this term is used in the report, it is synonymous with the term private cultural funding.

One problem, partly visible in Figure 1, is the difficulty to, in some cases, distinguish between public and private funding. For example, funding for cultural activities from contract work, sales and rentals also includes funds from public actors. This also applies to incomes from sponsorship when the sponsoring company is wholly or partly publicly owned. When the concepts of public and private funding are operationalised, the main distinction is therefore between public grants, subsidies and support, on the one hand, and other funding on the other.

Varying access to data for the Nordic countries

Finally, it is important to note that access to data varies between countries. The main difference is between Denmark, Finland, Norway and Sweden, where access to data is generally good, and Iceland and the autonomous countries, where there is a significant lack of data relevant for the literature review. The difference concerns access to policy documents, reports, research articles and statistics on private cultural funding. This difference in availability of material characterises the presentation in its various parts.

Structure of the report

The report is divided into six chapters. The introduction is followed by [Chapter 2](#), which describes how the Nordic countries' approach to private and public cultural funding has developed historically and how this has affected the funding structure of the cultural sector. [Chapter 3](#) describes the Nordic countries' contemporary approach to private cultural funding based on concrete examples of measures that the countries have implemented. This chapter also includes a section on how the impact these measures have on funding is assessed in research and evaluations. The following [Chapter 4](#) describes and discusses the prevalence of private cultural funding in the Nordic countries. [Chapter 5](#) then describes the possible consequences the increased focus on private cultural funding has for the cultural sector. The final chapter, [Chapter 6](#), then presents and discusses the conclusions of the literature review.

Private and public funding – a brief history of cultural policy

This chapter describes how the Nordic countries' cultural policy approach to private and public funding has developed historically. The chapter begins with the establishment of the first modern cultural institutions and then provides an overview of developments up to the beginning of the 21st century.

The early history of cultural policy

The early history of cultural policy and the establishment of the first modern cultural institutions vary across the Nordic countries, largely because the process of modern state formation occurred at different times in the region. In Denmark and Sweden, the first institutions were founded in the 17th and 18th centuries, whereas in Norway and Finland, comparable institutions were not established until the 19th century.

In Denmark and Sweden, the royal families and the nobility acted as early patrons and initiators of national cultural institutions. On the initiative of the Danish and Swedish royalties, opera houses, theatres and libraries were established, while the church was an important funder of visual arts activities (Bache, 2021, p. 15; Bakke, 1988; Frenander, 2014; Kleberg & Forsell, 2019; see also Dahl & Helseth, 2006, p. 27ff). The involvement of the royal houses in Denmark and Sweden can be seen as an early form of public funding, but also as a form of individual patronage, which also included support for individual artists (see, e.g., Rasch, 1968). During the 19th century, the patronage broadened as an increasingly influential bourgeoisie emerged, engaging themselves as collectors, philanthropists and initiators of cultural institutions. At around the same time, control over the royal cultural institutions also began to gradually shift to the political assemblies (see Bakke, 1988; Lunde Jorgensen, 2016; Frenander, 2014).

In Norway, the church in particular, but also the military, the educational system and the judiciary, played important early cultural policy roles. For example, the church was an important early client and employer of visual artists and musicians. The military bands that emerged in the late 18th century also provided employment and training opportunities for musicians in Norway (see Mangset & Hylland, 2017). The establishment of modern cultural institutions took place mainly from the beginning of the 19th century. These were often started as private initiatives, but in many cases, they rather soon received public support, mainly from the municipalities. This was often due to the difficulties in making the activities financially viable.

Dahl and Helseth (2006, p. 80ff) describe cultural funding in Norway as being based on three sources during the second half of the 19th century: the municipalities, the savings banks and spirits associations. The savings bank system developed from the 1820s at the municipal level and often existed under the influence of local political assemblies. Savings banks donated funds to, among other things, the development of local museums, libraries, exhibition activities, performing arts activities and the establishment of public art. This funding was important for several of the cultural activities that later became publicly-owned institutions. The savings banks also gradually developed foundations that, until today continue to be funders of art and cultural activities in Norway.

Cultural funding from private spirits associations stems from Norwegian alcohol policy in the late 19th century. In short, the policy meant that private production and sale of spirits was permitted but linked to the requirement that profits from sales should be reinvested in public benefit purposes, such as art and culture. This continued until the early 20th century, when the state gradually monopolised spirits sales (Dahl & Helseth, 2006, p. 84f; see also Spjøtvold, 2019).

In Finland, the establishment of major cultural institutions came later than in Denmark, Norway and Sweden. With a few exceptions, the first major theatres were founded in the second half of the 19th century. For example, the Helsinki Symphony Orchestra was founded at the end of the 19th century and the National Opera House at the beginning of the 20th century (Olkkonen, 2002, p. 191; Unesco, 1972). In Finland, initiatives by private actors were also of great importance, but public funding became significant as early as the second half of the 19th century (Unesco, 1972, pp. 36, 51). Yet another important source of funding is reported to have been revenue from alcohol sales, in this case from municipally-owned alcohol companies. (Helminen, 2007). A difference between Finland and especially Denmark and Sweden are that Finland lacked a strong domestic aristocracy that could act as patrons and initiators of the establishment of cultural institutions. In Finland, the state is therefore described as more important during the 19th century when comparing with the other Nordic countries (Kangas, 2003, p. 82).

Another trend during the 19th century was the emergence of art collectors who donated their collections to existing institutions, such as the National Gallery in Norway, or established private institutions based on private collections, such as the Glyptotek in Copenhagen (Stenseth, 2005; Pedersen, 1942). There were also cases where the public sector established new museums as a way of preserving and making public collections donated by private individuals (Stenseth, 2005, p. 30f). Several of today's art museums in the Nordic countries were originally built with the help of private donations in combination with various types of public commitment and support.

Another part of cultural funding that emerged in the Nordic countries at the end of the 19th century is funding from private foundations. However, the development of foundation funding differs between the Nordic countries. In Denmark, Finland and Norway foundations that distribute funds for cultural purposes have, throughout the 20th century and well before that, enjoyed tax benefits. In Denmark in particular, financially strong foundations focusing on art and culture were established. Denmark is also described as having had particularly permissive legislation for foundations that combine support for public benefit purposes with profit-making business activities (see, e.g., Dahl & Helseth, 2006; Lund & Berg, 2016, p. 12f; Lunde Jørgensen, 2016; Mahncke, 2016; Pedersen, 1942). In Sweden, however, tax legislation developed in a more restrictive direction regarding foundations' opportunities to allocate funds for cultural purposes. Christensen (2020) therefore describes how such funding declined in Sweden from having been more significant in the late 19th and early 20th centuries (see also Finlex, 1043/1974; Lunde Jørgensen, 2016; Olsson, 1996, p. 116ff; SOU 1939:47, p. 36f; SOU 1995:63 p. 346f; Wijkström, 2001).

In the political debate over the respective responsibilities of the public and private sectors in financing culture, an increasing number of voices called for state support as early as the 19th century. At the same time, there were critics who argued that funding should primarily be left to the market (see, e.g., Gran & Gjærum, 2019, p. 45). The argument for public funding was initially driven from an identity and nation-building perspective (Bakke, 1988; Dahl & Helseth, 2006). Denmark's Minister of Church and Education, Johan Nicolai Madvig, commented on the discussion in 1850 as follows:

... if Denmark wants to have a national literature, and if it wants to have something that resembles national art, this will entail expenses, because our circumstances, given the size of our population, are such that national literature and art cannot bear itself in the same way as elsewhere. (Rasch, 1968, p. 44 (*Translation by Kulturanalys Norden*))

This argument was gradually supplemented by the ideal of *bildung*, which became particularly important for the emerging labour movement and social democracy in the Nordic countries. Gradually, the public responsibility for financing public libraries therefore grew. Public support for individual artists also existed already in the 19th century, albeit on an ad hoc basis (Duelund, 2003, p. 33ff; Heikkinen, 2003; Kangas, 2003, p. 82ff; Mangset & Hylland, 2017, pp. 27–40). Another development in the early 1900s was that Norway, Finland and Denmark established a structure with national lottery operations to finance cultural activities (see, e.g., Mangset & Hylland, 2017, p. 38; Sokka & Kangas, 2007).

Increased public responsibility for cultural funding

From the 1930s and onwards, policies in the Nordic countries hence developed towards the idea that the public sector should take an overall responsibility for funding culture. This development was closely linked to the objective of democratising culture. This ambition was about making art and culture accessible to all residents. This, in turn, was linked to the emergence of the welfare state and the view of art and culture as an area associated with positive values that politicians wanted to convey to citizens. The education and values that had previously been reserved for the upper social strata would now be spread to broader sections of the population (see, e.g., Bjurström, 2021; Dahl & Helseth, 2006, p. 266f; Duelund, 2003, p. 35; Frenander, 2014; Harding, 2015; NOU 2013:4; Vestheim, 1995, pp. 152–157).

During the first half of the 20th century, a form of redistribution was also introduced in the cultural sector. This meant that certain types of culture were taxed more heavily, while other types of culture received public support. A clearer distinction was therefore made between what was considered commercial and potentially harmful culture, and what was considered good culture that should be made more easily accessible to the population (see, e.g., Mangset & Hylland, 2017, p. 38; NOU 2013:4, p. 34; see also Dahl & Helseth, 2006, p. 147f; Kulturanalys Norden, 2024).

Before cultural policies were formalised in the Nordic countries in the 1960s and 1970s, an expansion of the cultural infrastructure occurred. With public support, theatres, art galleries, city libraries, concert halls and touring activities were established to a greater extent than before. In Sweden, the touring Riksteatern was founded in 1933 as a non-profit association but with state support, and in Norway, the government established a corresponding institution in the late 1940s. In Denmark, the touring theatre Det Danske Teater was created with state support in 1963. Riksställningar (National Exhibitions) was also established as a government agency in both Norway and Sweden in the 1950s and 1960s (Blomgren, 2007b; Bäckström, 2003). During the same period, Rikskonserter (National Concerts) was founded in Sweden as a wholly state-owned foundation and in Norway as a state-owned cultural institution.

In Finland, these types of publicly-funded touring cultural institutions were not established until the 1970s when the regional theatre reform was implemented, a reform which involved the establishment of regional theatres in different parts of the country. However, a network of smaller theatres had emerged in Finland during the first half of the 20th century, largely as a result of private initiatives (see, e.g., Teaterhögskolan, n.d.). During this period, many private cultural activities also began to receive public support in all the Nordic countries (Bache, 2021; Bakke, 1988; Gran & Gjørum, 2019; Mangset & Hylland, 2017; Kleberg & Forsell, 2019; Sokka, 2022; Vestheim, 1995).

As already mentioned, public support for individual artists dates back at least to the first half of the 19th century. This support continued at a fairly modest level in the Nordic countries during the period up to the 1960s. Much of the funding and scholarships revolved around support for retired artists, but structures were also developed to increase artists' incomes through investments in public art (Heikkinen, 2003, p. 14). Two examples are the establishment of the Public Arts Agency Sweden in 1937 (SOU 2009:16, p. 120) and the State Art Commission in 1956 in Finland. In Denmark, the first state fund to support individual artists was also established in 1956, with a focus on public art (Bakke, 1988, p. 49). Other examples include the development of systems for state library compensation to individual authors in Denmark and Norway during the 1940s. In Finland and Sweden, similar systems were developed in the 1950s and early 1960s (Heikkinen, 2003; Rasch, 1968, p. 161ff).

In the library sector in particular, legislation was also developed with the aim of strengthening access to libraries for the general public, which in practice led to further public responsibility in the cultural sphere. Finland adopted its first library law in 1928, while legislation mandating compulsory municipal public libraries was introduced in Norway in 1947 and in Denmark in 1964 (Byberg, 2009; Dyrbye, 2009; Dyrbye et al., 2009; Thomas, 2009). Another significant development was that popular education—through folk high schools, lecture associations, and study associations that had emerged in the mid- to late 19th century—began receiving increasing levels of public support during the 20th century (Dahl & Helseth, 2006, p. 36f, 166; Mangset and Hylland, 2017, p. 30; SOU 2009:16, p. 109; SOU 2024:42).

As previously noted, private actors continued to play a significant role in the development of cultural life in the Nordic countries, both as funders and as initiators of cultural organisations and institutions, particularly in the performing arts and museum sectors (see, e.g., SOU 2009:16, p. 121). It should also be noted that commercial cultural life expanded during the 20th century in the Nordic countries, particularly in the fields of film, literature and music.

The formalisation of cultural policy and criticism of commercialism

From the 1960s and 1970s onwards, clearer structures were established to ensure public engagement in the cultural sphere of the Nordic countries. Ministries, arts councils, cultural funds, and various forms of funding authorities were established. As a result, the countries' cultural policies were brought together in institutional structures, and the public funding of the cultural sector was formalised and further expanded (see, e.g., Duelund, 2003).

In this context, cultural policy was also assigned the task of providing alternatives to, and counteracting the spread and dominance of, commercial culture (Bache,

2021, p. 28f; Heikkinen, 2003, p. 42; Kyrkje- og undervisningsdepartementet, 1973, p. 60; prop. 1974:28). The cultural policy of the Nordic countries was thus not only about the public sector's responsibility to support cultural activities that could not survive on commercial terms, but also about acting "in direct competition with the private cultural sector", as expressed in the report that formed the basis for the first Swedish cultural policy bill (SOU 1972:66, p. 187f; see also prop. 1974:28, p. 298). In Sweden, this view was also expressed in the cultural policy bill where one objective was formulated as follows: "[c]ultural policy shall counteract the negative effects of commercialism in the cultural sphere" (prop. 1974:28, p. 295). Similar formulations can be found in early cultural policy documents of other Nordic countries. The distinction between non-commercial and commercial culture was often framed as one between independent, autonomous cultural production, on the one hand, and market-oriented cultural production on the other. It was pointed out that commercial cultural activities were allowed to dominate cultural life in a problematic way; for example, in the Norwegian cultural policy report from 1974 it is stated that:

In the long term, this alternative would lead to a sharp increase in cultural commercialisation, with all the unfortunate consequences that such a development could entail. One consequence would be a serious cutback in many valuable cultural activities, and first and foremost, a wide range of cultural offerings would to a much greater extent become a privilege for certain high-status groups in society. (Kyrkje- og undervisningsdepartementet, 1974, p. 68 (*Translation by Kulturanalys Norden*))

The 1981 Norwegian cultural policy report also addressed this development and described the situation in the music sector as follows:

Many freelance musicians and artists are currently dependent on private employment agencies for work, and this has led to an unfortunate commercialisation, where financial considerations, and not quality assessments, are largely decisive in determining who gets the job. (Kyrkje- og undervisningsdepartementet, 1981, p. 196) (*Translation by Kulturanalys Norden*)

The role of cultural policy was thus to both compensate for and counteract the commercialisation of culture and what was perceived as aggressive marketing from abroad (Kyrkje- og undervisningsdepartementet, 1981, pp. 16, 36ff). Considering this, strong public funding was seen as a prerequisite for artistic freedom, and public funding therefore increased significantly, especially in the second half of the 20th century, also in relation to the levels of private funding (see, e.g., Lund & Berg, 2017, p. 160).

An important aspect in Finland – and to some extent in Norway – compared with Sweden and Denmark during the 1960s and 1970s, was that criticism of commercialism was more explicitly linked to the goal of safeguarding national

identity and the country's linguistic sphere. In Finland in particular, the task of cultural policy to protect various aspects of Finnish culture is described as having been a more dominant motive than the desire to counteract commercial cultural expressions. However, connections were made between the two, not least because smaller language areas were considered to have greater difficulty asserting themselves without public support (Koski, 2022; Unesco, 1972).

Increasing market thinking from the 1980s onwards

Cultural policy documents in the Nordic countries during the 1980s and 1990s continued to be characterised by tension between publicly-funded culture and the commercial cultural sector. In practice, however, there was a gradual change in the cultural policy debate. In Norway, the need for increased private funding in the cultural sector was highlighted already in the 1981 cultural policy bill. This need was repeated in a supplementary bill in 1983, which emphasised the desire for increased sponsorship and advertising revenue in the cultural sector, for example among performing arts organisations and museums (Kyrkje- og undervisningsdepartementet, 1981, pp. 54, 138; Kultur- og vitskapsdepartementet, 1983, p. 23). The emphasis on increased private funding was further reinforced in the 1992 cultural policy bill, in which the government stated that it "looks positively on the business community's collaboration with artists and cultural institutions" and individual companies' investments in art and culture (Kulturdepartementet, 1992, p. 69). However, the same report also raises concerns that the trend towards private funding may go too far:

The business sector's contribution to art and culture will therefore always have to be an extra contribution to increased activity and special events. This underlines the importance of state-supported cultural institutions not becoming dependent on sponsorship income to carry out their ordinary activities. Contributions from the business sector cannot replace the public sector's responsibility for maintaining a diversity of high-quality cultural offerings. (Kulturdepartementet, 1992, p. 70) (*Translation by Kulturanalys Norden*)

The same tension between the desire to see increased private funding and concerns about the risks associated with such funding can be identified in the work on the cultural policy bill in Sweden in the 1990s (see prop. 1996/97:3, pp. 58, 61; SOU 1995:84, p. 347f). In Finland, policy development is described in a similar way, but also as taking a less problematic approach to private cultural funding (Häyrynen, 2012).

A significant cultural policy trend during the 1980s and 1990s was the shift towards an increased focus on the socio-economic benefits of art and culture. This change

included expectations and sometimes demands for increased self-financing among cultural institutions, but above all a view of art and culture as an area for investment and entrepreneurship. This means that cultural policy makers are increasingly arguing that culture can generate economic returns. This is expected to happen through the attractiveness that cultural life creates for tourism, businesses and existing as well as potential residents, but also through the export revenues that the cultural sector can generate. During this period, the foundations were therefore laid for today's investments in the development of cultural and creative industries, which are also expected to contribute to strengthening the economic conditions of the artistic professions (see, e.g., Arnestad, 2010; Bache, 2021; Duelund, 2008; Gran et al., 2016; Hauge et al., 2023; Häyrynen, 2012; Jakonen & Pyykkönen, 2023; Kangas, 2001; Mangset & Hylland, 2017; Pyykkönen & Stavrum, 2018; Skot-Hansen, 1999).

The beginning of the 21st century is in many ways a continuation of the development that began in the 1980s and 1990s. Cultural policy documents emphasise the economic benefits of arts and culture, as well as a desire for cultural activities to increase their own revenues and their ability to attract funding from private financiers (see, e.g., Det Kongelige Kulturdepartement, 2002, 2018; Kulturministeriet, 2000; the Ministry of Education, 2009; Ministry of Education, Science and Culture, 2013; Prop. 2009/10:3; Regeringen, 2003, p. 14; Statsrådet, 2024). At the same time, the public responsibility for funding the cultural sector is consistently emphasised and justified on the grounds of equal access, the preservation of cultural diversity and the social and economic welfare of artists and cultural creators. In an international context, the Nordic countries are still regarded as belonging to the so-called architect model.

Finally, it is important to note that, while the overall trend is consistent, the extent to which different Nordic governments emphasise the need for increased private funding for culture varies. For example, liberal and conservative governments tend to place greater emphasis on the need for increased private cultural funding than do social democratic governments.

Summary

In summary, cultural policy in the Nordic countries has undergone major changes. From a situation where funding was largely a concern for the market and private actors, the trend during the 20th century was to gradually expand public funding and view private funding and commercially viable culture with scepticism. During the 1980s and 1990s, this scepticism gradually changed towards a more positive attitude towards private funding. This development has taken place in parallel with the countries increasingly arguing for the economic value and benefits of art and culture. The next chapter offers a more detailed and concrete account of how the Nordic countries aim to achieve increased private funding for culture.

Contemporary policies for private cultural funding

This chapter examines contemporary policies in the Nordic countries regarding private cultural funding. It begins by categorising the measures implemented across the region mainly during the 2000s, followed by a review of policies and specific initiatives in each country. The chapter then provides a brief international perspective and discusses the effects of various measures on private funding, drawing on evaluations and international research.

Measures to increase private cultural funding

As discussed in the previous chapter, cultural policy in the Nordic countries has increasingly emphasized the value of private funding, both through support from private actors and by encouraging cultural organisations to generate their own revenues. However, when it comes to specifying concrete policy measures, it is often difficult to determine what should be considered a measure aimed at increasing private cultural funding.

First, some measures have been introduced for purposes other than boosting private funding. For instance, the Nordic countries' special VAT rates for cultural goods and services have primarily aimed to promote *bildung* and access to culture. However, it has also served as a means of enabling increased revenue for cultural activities. A similar mix of reasons lies behind the countries' definition of culture as a public benefit purpose, which has long made it easier for foundations in several of the Nordic countries to allocate funds to art and culture. In terms of cutbacks and demands for increased self-financing, there may also be various underlying reasons. It may be that politicians see a need for public savings, but it may also be that they see increased self-financing among cultural organisations as desirable.

Secondly, there are measures and policies that are not intended to increase private cultural funding, but which may nevertheless have that kind of effect. This could for example include general public budget cuts. The Norwegian debureaucratization and efficiency reform (ABE reform) between 2015-2021 resulted for example in savings in the allocation to state-supported cultural activities. Similar examples can be found from other Nordic countries (see, e.g., Finansdepartementet, 2023; Marker & Rasmussen, 2019; Oppegaard & Seip, 2019; Svalund, 2021; Undervisnings- och Kulturministeriet, 2024). Such measures can also include a country's general tax policy, as well as the status given to art and culture in other sectors of society, such as different parts of the education system. It may also be that cultural policy measures aimed at broadening participation, for example, also have a positive

effect on the self-financing of cultural activities. The following section primarily describes measures that are, at least in part, intended to contribute to increased private cultural funding. These measures are examined across three areas that recur in several of the Nordic countries. The areas overlap but can be divided into the following categories:

1. Skills development and collaboration: strengthening cultural activities' competence in private financing, and supporting collaboration between cultural and business actors
2. economic incentives: introducing financial incentives for increased private cultural funding, aimed at funders, cultural organisations, distributors and consumers
3. cuts and requirements: making changes in public funding and increasing the demands and expectations for cultural activities to increase their income from private sources.

The account of measures below is not exhaustive, partly due to the difficulties in defining the scope described above. However, the aim has been to identify and describe the most important measures in each country. One aspect to bear in mind is that in many cases the measures also involve public costs, either through public expenditure or reduced public revenue.

Policy for private cultural funding in Denmark

At the end of the 1990s, the concept of the experience economy was introduced into Danish cultural policy. This concept is associated not only with new initiatives in the country's cultural and creative industries but also with policies targeting the traditional cultural sectors. In terms of cultural policy, the ambition was articulated to be that "culture and business are moving closer together," with the goal that more artistic and cultural activities should offer experiences capable of contributing both to economic growth in Denmark and to increased revenues for the cultural organisations themselves. (Kulturministeriet, 2000, p. 14ff; see also Bache, 2021, p. 276f).

During the 2000s, this approach developed further. The 2011 the government stated that cultural policy should have a special focus on promoting Denmark's economic growth (Regeringen, 2011). Two years later, in 2013, the government presented *Vækstplan for de kreativa erhverv (Growth Plan for the Creative Industries)* with the aim of strengthening the collaboration between artistic activities and the business community (see, e.g., Erhvervs- og Vækstministeriet, 2013; Erhvervsministeriet, 2019). In this context, the need for increased private funding is emphasised in various policy documents. From 2015 onwards, there has been a clear ambition that cultural activities should become less reliant on public subsidies by increasing both their earned income and their funding from various

private actors (see, e.g., Bache, 2021, p. 289f; Erhvervs- og Vækstministeriet, 2013, Erhvervsministeriet, 2019; Kulturministeriet, 2004, 2006). Policywise, this has led to measures in the areas of skills development and collaboration, economic incentives, and cuts and requirements.

Skills development and collaboration between culture and business

In Denmark, several publicly-funded initiatives have been established to enhance the capacity of cultural organisations to work with private funding and to strengthen the connections between cultural and business actors. Examples from the 2000s include the establishment of NyX – Forum for Culture and Business, the Centre for Culture and Experience Economy (CKO) and the Centre for Applied Artistic Innovation (CAKI). All of these have been established with public support and have worked on behalf of the Danish Ministry of Culture, among others. Their missions have varied. NyX was established in 2002 as an arts and business forum with the task to increase contact and improve networks between artists and cultural creators, on the one hand, and business actors on the other. NyX has, for example, been responsible for projects that have worked to match artists and companies with the aim of enabling them to benefit from each other (see, e.g., Antal, 2009; Regeringen, 2003).

CKO was established in 2008 and, until it was dissolved in 2015, had a broad mandate to contribute to the development of the Danish experience economy, but it also aimed at strengthening the entrepreneurial skills in the cultural sector (Bache, 2021, pp. 278, 297; Deloitte, 2012). CAKI is an organisation that, since 2010, has been tasked with strengthening the elements of entrepreneurship and business competence in the country's higher education programmes for artists and cultural professionals (CAKI, 2019; Kulturministeriet, 2021). CAKI is the only one of these three organisations that is active today. Efforts in this area have also included initiatives by the Ministry of Culture to develop guides and educational materials aimed at supporting networking between cultural and business actors (see, e.g., Nyx, 2003; Regeringen, 2003).

Incentives for funders, cultural actors and consumers

Regarding financial incentives to encourage private cultural funding, Danish companies have been allowed since 2004 to claim tax deductions for donations to cultural organisations in the country. An important condition for eligibility is that the donations must be directed towards organisations' cultural activities, rather than to ancillary activities. Another requirement is that deductions are only granted for donations to cultural activities that also receive public support. The right to deduction also applies to gifts in the form of, for example, works of art or cultural and natural history objects. Gifts in the form of objects have also been made

deductible for private individuals (Kulturministeriet, 2006b; Skatteforvaltningen, 2025a). In Denmark, private individuals may also deduct gifts of up to DKK 19,000 per year. This deduction applies to a range of cultural activities listed by the government (Skatteforvaltningen, 2025d). Another measure to encourage companies to purchase art is that, since 2002, it has been possible to make a one-off deduction, or to write off over time, the costs of art purchases (Kulturministeriet, 2006a; Skatteforvaltningen, 2025b).

Among the Nordic countries, Denmark is the only one that has not introduced production rebates for film production as a way of attracting film projects to Denmark. However, the introduction of a production rebate is planned for 2026. The aim is, among other things, to attract more commercial film productions and investments to Denmark (Kulturministeriet, 2025b).

Reduced VAT on cultural activities has long been a way of encouraging private consumption of cultural goods and services in Denmark. The general VAT rate is 25 per cent in Denmark, which in principle also applies to cultural activities. However, there are several cultural services and activities that are exempt from VAT in the country. Examples highlighted on the Tax Administration's website include admission fees to museums, art exhibitions and botanical gardens. On the other hand, admission fees to theatres, cinemas and concert events are generally subject to VAT (Skatteforvaltningen, 2025e). The same has applied to VAT on books, which is, however, planned to be abolished completely from 2026 (Finansministeriet, 2025, p. 17).

In Denmark, special VAT rules also apply to visual artists in order to facilitate their sale of art. For example, artists' sales below a certain value (300,000 Danish kroner) are VAT-exempt. If sales exceed 300,000 Danish kroner in a year, the VAT rate is 5 per cent, provided that the artist sells the art themselves. However, if a work of art is sold through an intermediary, such as a gallery, there is 5 per cent VAT on the income received by the artist and 25 per cent on the income received by the gallery (CAKI, 2025a; Skatteforvaltningen, 2025c). As we shall see, various types of special rules for the sale of visual art also exist in other Nordic countries.

Another example concerning individual artists in Denmark is that artists and authors for a long time have been able to take advantage of tax equalisation. This means that they can spread their taxable income over several years, which can be an advantage for professional groups with irregular incomes (Hansen, 2024; McAndrew, 2002).

Cuts and demands

In Denmark, demands on cultural institutions to increase their private funding have also intensified during the 2000s. This has been linked to the launch of the concept of the experience economy, which was discussed earlier. In 2002, the conservative Minister of Culture, Brian Mikkelsen, expressed the political desire as follows:

Many cultural institutions have traditionally been far too virginal in their dealings with the business community. Now this will be a parameter on which all state institutions will be assessed in the future. The goal is for them to start raising some extra money for their work of communicating culture to the public. (Danish Minister of Culture Brian Mikkelsen, 2002, quoted in Rosenkrands, 2002, p. 14 (*Translation by Kulturanalys Norden*))

The discussion about increased private funding has also been linked to rhetoric suggesting that the country's cultural institutions need to become better at meeting audience demand. In 2008, Brian Mikkelsen expressed it as follows:

Appealing to a broad audience and creating experiences that the public is willing to pay for is the challenge of the experience economy for cultural institutions. (Brian Mikkelsen quoted in Bache, 2021, p. 299) (*Translation by Kulturanalys Norden*)

In concrete terms, expectations and requirements for increased cooperation with the business community have been written into the agreements (performance contracts) signed between the Ministry of Culture and the state cultural institutions (Regeringen, 2003). The requirements for obtaining status as a state-recognised museum, for example, have also been tightened in recent years. The requirements now stipulate that such museums must have a certain number of visitors per year and a certain proportion of income in addition to state subsidies. At the same time, a variable subsidy has been established which, among other things, rewards museums for their ability to increase the proportion of revenue that does not come from the state (LOV No. 1680 of 30/12/2024; Kulturministeriet, 2023, 2025a, 2025c).

One important change in public cultural funding that has taken place is that in 2016, the state introduced an annual saving of 2 per cent for all state-supported cultural institutions. This is said to have put pressure on many cultural organisations to increase their private funding relatively quickly. The savings requirement applied every year until 2020, when the general savings requirement was abolished (Kulturministeriet, 2019a; Marker & Rasmussen, 2019, p. 19f).

Policy for private cultural funding in Finland

The Finnish government's 2024 cultural policy report takes as its point of departure the cultural and creative industries and their contribution to Finland's economic and social development (Statsrådet, 2024). The emphasis on the economic importance of culture has over time also been accompanied by a political will to increase the private funding of the cultural sector (see, e.g., Jakonen & Pyykkönen, 2023). The 2009 cultural policy strategy states that the goal is to

evaluate how private funding, such as sponsoring and corporate collaboration, could be promoted through taxation and legislation. (Ministry of Education, 2009, p. 28)

The 2017 cultural policy strategy explains that the strained state of public finances leaves no room for increases in the state culture budget, and that other sources of funding, such as foundations and citizen contributions, will need to assume greater importance (Ministry of Education and Culture, 2017, p. 28). The cultural policy vision for the future is described as that "the sector can rely on a broad range of different funding sources" (Ministry of Education and Culture, 2017, p. 32). Concrete initiatives to increase private cultural funding in Finland have, however, a shorter history than in Denmark. The following description therefore addresses both measures that have been implemented, and the plans announced in the latest government declarations and the latest cultural policy report from 2024. Overall, measures are being taken in the areas of skills development and collaboration, financial incentives, and cutbacks and requirements.

Skills development and collaboration between culture and business

In Finland, several cultural policy initiatives have been taken for skills development and network building with regard to increased collaboration between culture and business. A current example is that the Arts Promotion Centre Finland (Taika)^[2] now offers training courses aimed at supporting the skills development of professional cultural creators in areas relating to cultural entrepreneurship and enhanced collaboration with business actors (see Taika 2025b).

The issue of skills development and strengthened collaboration between the cultural and business sectors is also highlighted in the 2024 cultural policy report, which puts forward several proposed measures. Among other proposals, it is suggested that higher education in the arts and culture in Finland should incorporate training and skills development in entrepreneurship and business management. (Statsrådet, 2024, p. 28). The report also proposes the establishment of an annual forum where cultural actors and cultural industry associations meet private funders, regional actors and government representatives, with the aim of expanding the cultural sectors financial base (Statsrådet, 2024, p. 31).

In Finland, several programmes, networks, and organisations have been involved in developing the cultural and creative industries since the 2000s. Today, for example, the organisation Creative Finland collaborates with both the Ministry of Economic Affairs and the Ministry of Culture to support this development, including by facilitating contacts and cooperation between cultural activities and businesses (see Creative Finland, 2025; Jakonen & Pyykkönen, 2023).

2. Finland's largest funding authority in the cultural field.

Incentives for funders, cultural actors and consumers

In Finland, companies have been able to deduct donations to certain causes for several decades. However, the possibilities had been limited to donations to government agencies, colleges and universities (see Finlex 1535/1992). In 2007, however, these opportunities were extended to include corporate donations of less than €50,000 to a small selection of cultural activities (Čopič et al., 2011; Vero skatt, 2024). The current government now intends to extend the donation deduction for companies and individuals to cover art and cultural activities to a greater extent. This change, which will take effect in 2026, applies to donations of up to €250,000 (see Finansministeriet, 2024; Vero skatt, 2020).

In Finland, there have been several examples of matching systems where the state encourages donations by matching private contributions with public ones. These systems have again mainly focused on donations to universities and colleges, but in a few cases, they have included cultural institutions (see Braunerhjelm, 2021; Finlands Nationalgalleri, 2024). Since 2017, Finland has also had an established incentive system aimed at attracting film productions to shoot in Finland (Business Finland, 2025; Ministry of Economic Affairs and Employment of Finland, 2017).

As in the rest of the Nordic countries, VAT rates on cultural goods and services are differentiated in Finland as a way of encouraging cultural consumption and supporting the income of cultural creators. The general VAT rate in Finland is 25.5 per cent and covers, for example, the sale of music, videos and computer games. However, several cultural services are subject to 14 per cent VAT, including books and admission to cultural events such as theatre, circus, concerts, museums, cinema and art exhibitions. Before 2025, VAT on these goods and services was mostly 10 per cent (Vero tax, 2025a, 2025b).

With regard to VAT on the sale of works of art, there are specific VAT reliefs and, in some cases, VAT exemptions for the sale of works of art up to €30,000 per year, which is similar to the rules in Denmark. Otherwise, a lower VAT rate of 14 per cent (previously 10 per cent) is applied when the artist sells their own art. If the art is sold by an intermediary instead, the VAT rate is 25.5 per cent on the entire sale amount or on the commission fee in the case of resale on commission (Vero skatt, 2025c). In addition to this, Finland also offers tax equalisation opportunities for artists, which aim to enable them to spread their taxable income over several years, for example for income from the sale of artistic works (Vero skatt, 2025d).

Cuts and new financing models

When the Finnish government announced expanded tax deductions for donations to cultural activities, planned cuts to the Finnish culture budget were also announced for the coming years (Finansministeriet, 2024). This has led, among

other things, to reduced funding for certain museums and performing arts activities that receive funds directly from the state budget (Undervisnings- och Kulturministeriet, 2024). In the latest cultural policy report, this is coupled with plans to develop new funding models for the arts and culture sector, incorporating private elements to a greater extent. (Statsrådet, 2024). With regard to public funding for various art forms, the funding agency Taíke also encourages cultural organisations to increase their self-financing, for example by presenting it as an advantage when applying for certain grants (Taíke, 2025a).

Policy for private cultural funding in Iceland

In Iceland, the Ministry of Culture and Business was established in 2021 and later replaced in 2024 by the Ministry of Culture, Innovation and Higher Education. This means that cultural policy in Iceland is organisationally linked to various aspects of economic policy. Within the ministry, cultural issues are also grouped together with policy for cultural and creative industries, and the ministry's role is described as

combin[ing] the powers of culture, universities, science and innovation, thereby enhancing prosperity and creating knowledge-based jobs.
(Ministry of Culture, Innovation and Higher Education, 2025)

Regarding private cultural funding, this is highlighted in the 2013 cultural policy strategy, which emphasises the importance of both private and public actors for a broad and vibrant cultural life in Iceland in a similar way to other Nordic countries (Ministry of Education, Science and Culture, 2013). It is described as an explicit objective of cultural policy to

look for ways to further strengthen private support for cultural endeavours and make it a worthwhile pursuit. To foster mutual understanding and recognition of the common interests of the cultural and economic spheres of society. (Ministry of Education, Science and Culture, 2013, p. 14)

The strategy also states that Iceland will work to improve conditions for artists and cultural creators, including through changes in tax legislation (Ministry of Education, Science and Culture, 2013, p. 14). The government therefore stresses both the need for tax incentives and closer cooperation between private and public actors (Ministry of Culture & Business Affairs, 2023; Ministry of Education, Science and Culture, 2020). It is primarily in this area that the literature review has identified concrete measures.

Incentives for financiers, cultural actors and consumers

Important measures in Iceland in the 2000s have been the establishment of production rebates and investment support in the film, music and literature sectors. These measures have been aimed at strengthening the incentive structure for both private investment and cultural producers. In the film sector, a production rebate has been in place since 1999, which today provides access to public support equivalent to between 25 and 35 per cent of the costs of film or television productions in Iceland. The size of the production rebate depends on a number of criteria, including how much work is located in Iceland (Act No. 43/1999; Film in Iceland, 2025; Ministry of Industry, 2012; see also Kabeer, 2022).

Between 2014 and 2019, between ISK 800 million and ISK 1.6 billion was allocated annually in production rebates (Ministry of Education, Science and Culture, 2020, p. 34). Since 2017, investments in music production and music recording made in Iceland have also been eligible for similar production rebates. Since 2019, there have also been production incentives for literature in Icelandic (Act No. 110/2016; Act No. 130/2018; Kabeer, 2022, p. 100; KMPG, 2024, p. 21). The government's national film policy further highlights the need to develop tax breaks for both individuals and companies investing in Icelandic film production:

A wider variety of incentives should be introduced, including tax breaks for both individuals and companies that invest in Icelandic film projects. Private investment is an important part of film production and it is necessary to encourage it. (Ministry of Education, Science and Culture, 2020, p. 30)

In the 2020s, new opportunities for tax relief on donations and sponsorship of cultural activities have also been introduced (Kabeer, 2022, p. 100). Today, it is possible to receive a deduction of up to ISK 350,000 for donations to non-profit organisations, which includes several cultural activities (Skatturinn, 2025a, 2025b).

With regard to VAT, the cultural sector benefits from extensive exemptions from the standard rate of 24 per cent, aimed at encouraging the consumption of cultural goods and services. Several goods, such as books, magazines and music recordings, are subject to the lower VAT rate of 11 per cent, and admission to museums, concerts and theatres is VAT-exempt. The sale of works of art is also VAT-exempt when the works are sold directly by the artist (Skatturinn, 2025c). Regarding cinema, VAT is differentiated so that tickets for foreign films are subject to the standard VAT rate of 24 per cent, while tickets for Icelandic films are exempted from VAT (see Nordicom, 2021).

Policy for private cultural funding in Norway

In Norway, the importance of cultural and creative industries, increased cooperation between private and public actors, and increased private funding have been highlighted as important aspects of cultural policy during the 2000s (see, e.g., Det kongelige kultur- og kyrkjedepartement, 2003; Det kongelige kulturdepartement, 2018; Det kongelige kultur- og likestillingsdepartement, 2023; NOU 2013:4, p. 46). In the 2018 cultural policy bill, this is related to limited possibilities for increasing the public funding:

As we are now entering a period of expected weaker economic growth and increased public expenditure, it is particularly important to stimulate private funding as a supplement to public transfers and to establish long-term cooperation with private actors. (Det kongelige kulturdepartement, 2018, p. 59 (*Translation by Kulturanalys Norden*))

The bill states that cultural organisations' earned income, as well as private financial support and investment, will become increasingly important components in funding the cultural sector. The presence of more funders and higher levels of earned income is also highlighted as a strength and value in its own right. This is linked, for example, to increased autonomy and flexibility for cultural organisations, their audience development efforts, and ultimately to the cultural policy objective of broadening participation in cultural life (Det kongelige kulturdepartement, 2018, p. 59ff).

Skills development and collaboration between culture and business

Several initiatives have been taken to enhance collaboration between culture and business in Norway. One example is the organisation Arts and Business Norway operating between 2001 and 2014, supported by both the Ministry of Culture and the Ministry of Trade, Industry and Fisheries, with the aim to increase private funding and private investment in the cultural sector. The organisation also offered skills development in cultural entrepreneurship (Econ Pöyry, 2011).

Another is Talent Norway, which was established in 2015. Talent Norway works to strengthen public-private partnerships with a particular focus on funding talent development in the cultural sector. The programme provides career support for newly-trained talents in various artistic fields through coaching, counselling, and bridge-building between culture and business. Another of its stated tasks is to nurture the relationship between public and private funders. Talent Norway was also established in partnership between the Ministry of Culture and Equality and two private foundations, and projects within Talent Norway are co-financed by public and private actors. In addition to the three owner organisations, there are

many more foundations and companies linked to Talent Norway and its various projects. In practice, public and private actors often issue joint calls for funding talent development initiatives across various cultural fields. Talent Norway's activities have expanded since its inception in 2015, and in 2023 it had a total funding of approximately NOK 130 million, of which 60 per cent was private funding (Det kongelige kulturdepartement, 2018; Det kongelige kultur- og likestillingsdepartement, 2023; Talent Norge, 2025).

Incentives, production rebates and tax breaks

Talent Norway functions, in effect, as a form of match-funding programme, in which public and private actors join forces to finance a range of projects. However, an even more distinct initiative in this area has been in place since 2014: *Gaveforsterkningsordningen* (the Gift fortification scheme). This has specifically aimed to encourage cultural organisations to seek donations from private actors. The Gaveforsterkningsordningen has worked in such a way that private donations of between NOK 100,000 and NOK 10,000,000 to cultural activities are matched with an additional 25 per cent from the Norwegian state. Initially, the scheme covered museums, but in 2016 it was extended to include activities in the performing arts, literature, music and visual arts (Røtnes et al., 2021). However, the match-funding programme was abolished in January 2022 by the newly appointed Social Democratic-led government, which argued that public funds should not be allocated based on an organisation's ability to attract private donations. Another reason cited was that the programme had contributed to geographical imbalances in the distribution of public cultural funding (Kultur- og likestillingsdepartementet, 2021). However, the Norwegian match-funding system has so far not been evaluated.

In Norway, unlike in Denmark, companies are not able to deduct donations to cultural activities. However, it is possible for individuals to make tax deductions for gifts of up to NOK 25,000, which also covers gifts to a small number of cultural organisations (Skatteetaten, 2025a). In Norway there are also certain opportunities for cultural creators to offset taxes over a three-year period for income from copyright-protected material. The aim is to enable, for example, authors and artists to avoid high taxes in a specific year for work that has often been done over a longer period of time. However, this right does not apply to income from artistic work in general (Det kongelige kultur- og likestillingsdepartement, 2023, p. 93f).

Since 2016, Norway has had a film production incentive similar to those in other Nordic countries, which aims to increase investment in film production in Norway. The production incentive works by allowing film producers to receive compensation

for 25 per cent of the costs incurred in Norway. Between 2016 and 2023, between NOK 40 and 100 million has been paid out annually through the system (Olsberg & SPI, 2023).

Also in Norway, exemptions from the general VAT rate of 25 per cent are made to encourage cultural consumption. As in Iceland, there are goods and services in the cultural sector that are VAT-exempt. This applies, for example, to books and tickets to various forms of performing arts, but also to royalty income for individual music creators and concert income for individual musicians. Other cultural services are subject to reduced VAT. Examples of reduced VAT include admission fees to museums and galleries, which are subject to 12 per cent VAT (Skatteetaten, 2025b). The general rule is also that artists' sales of their own original art are exempt from VAT, even if the sale is made through an intermediary – so long as it is made on behalf of the artist. However, if a gallery sells art that it has purchased, the sale is subject to VAT, which is similar to legislation in the other Nordic countries (Norske kunstforeningar, 2025; Skatteetaten, 2025b).

In Norway, there are also other examples of legislation that in various ways has aimed to promote the self-financing of domestic cultural actors. Examples include the requirement for Norwegian radio stations to broadcast a certain proportion of Norwegian music, as well as the current Book Act, which both strengthens and provides greater predictability for Norwegian authors' remuneration—for instance, by imposing obligations on distributors to supply books and by limiting the possibility of selling books at a discount. (LOV-2023-06-16-64; Medietilsynet, 2024).

Demands for increased private funding in the cultural sector

Expectations that cultural activities should increase their private funding have evolved in Norway since the 1980s (see, e.g., Gran & Gjærum, 2019, p. 125; Mangset & Hylland, 2017, p. 84). Today, these expectations are, to some extent, incorporated into the design of state subsidy systems, for example through specifying the self-financing as an assessment criterion when grants are allocated by the Directorate of Culture (see, e.g., Kulturdirektoratet, 2025a, 2025d, 2025e).

Policy for private cultural funding in Sweden

In *Tid för kultur* (Time for Culture), the most recent Swedish cultural policy bill from 2009, the government explicitly stated that there is no inherent contradiction between high artistic quality and commercial potential. It also emphasises that it would be

positive if the proportion of non-public funding increases in Sweden – more cultural projects would be realised and the cultural sector's dependence on political decisions would decrease. How private funding of cultural activities can be increased therefore needs further attention. (Proposition. 2009/10:3, p. 13 (*Translation by Kulturanalys Norden*))

In the bill, the government states that "culture's opportunities for development and independence" are strengthened by a greater degree of shared responsibility between public, private and non-profit actors (prop. 2009/10:3, p. 13). At the same time, the Government notes that private funding of culture is low in Sweden compared with other countries and that initiatives therefore need to be taken to support an increase in private funding. In Sweden, the more concrete measures have primarily focused on skills development and new funding models, as well as on plans for financial incentives and regulatory changes.

Skills development and new funding models

In connection with the 2009 government bill *Tid för kultur* (Time for Culture), Kulturbryggan, a grant scheme was established. Among other things Kulturbryggan aimed at promoting new ways of financing cultural activities (see SOU 2012:16). Today, Kulturbryggan is an integral part of the Swedish Arts Council's grant programme and distributes approximately SEK 25 million per year to various cultural projects. A small portion of these funds, approximately SEK 3–6 million, has in recent years gone to projects specifically aimed at developing new funding models in the cultural sector. Funds from Kulturbryggan have been distributed to organisations and companies that have worked to develop training programmes in philanthropic support aimed at cultural activities or developed investment models for Swedish film or models for crowdfunding in the cultural sector (Konstnärsnämnden, 2025a; Myndigheten för kulturanalys, 2024a, p. 133ff).

As in other Nordic countries, Sweden is currently developing its policies for cultural and creative industries and how the collaboration between culture and business can be strengthened. This is described in a strategy launched by the government in 2024 (skr. 2023/24/111). In Sweden, cultural policy has, however, not been as active as several of the other Nordic countries when it comes to establishing arts and business forum for collaboration. There are smaller associations for this purpose, among them the membership organisation Kultur och Näringsliv (Culture and Business) that was established in 1988. Several larger municipalities have also established so-called culture guides to promote better contact between cultural activities and, for example, private property owners (Myndigheten för kulturanalys, 2024a).

Tax breaks and regulatory changes

Sweden has introduced specific economic incentives to a lesser extent than for example, Denmark and Norway. However, a review was carried out in the 2000s regarding the possibilities for foundations to make deductions for support to cultural activities. Sweden has historically stood out from other Nordic countries in that culture has not been considered a public benefit purpose, which has contributed to relatively few endowment foundations having culture as their purpose. This has made it difficult for endowment foundations with culture as their purpose to benefit from the tax advantages normally available to foundations. Following a public inquiry presented in 2009 (SOU 2009:65), this changed, and as of 2014, culture is considered a public benefit purpose in a similar way to other Nordic countries (prop. 2013/14:1, Finansplan och skattefrågor, s. 284f).

In 2022, Sweden introduced a production incentive to attract investment and film productions to Sweden (SFS 2022:1386). For 2025, the appropriation is SEK 87 million, and the incentive means that productions can recover 25 per cent of the expenses in Sweden, such as salaries for employees who are liable for tax in Sweden. Another initiative worth mentioning is that in autumn 2024, the liberal/right-wing government appointed a committee to review companies' opportunities to obtain tax deductions for sponsorship of cultural activities (dir. 2024:103). This is because it is partly considered difficult to sponsor culture in Sweden under the current regulations (see Myndigheten för kulturanalys, 2024a). In June 2025, another committee was appointed to review the possibilities of introducing a match-funding system. The same inquiry will also investigate the conditions for introducing tax deductions for donations to cultural activities in Sweden (dir. 2025:61).

Sweden has tax equalisation opportunities similar to those found in other Nordic countries. The rationale is the same: income derived from work carried out over several years can be spread over a longer period. (Skatteverket, 2025a). When it comes to VAT on cultural goods and services, Sweden also has a number of exceptions to the standard VAT rate of 25 per cent. For example, admission fees to publicly-owned museums are VAT-exempt, as is artists' remuneration for public performances. Otherwise, several cultural goods and services are subject to 6 per cent VAT. This applies, for example, to admission fees for performing arts events and the sale of books. However, other cultural goods and services, such as cinema tickets and the sale of music and streaming services, are subject to the standard VAT rate.

Artists' sales of their own original art are VAT-exempt up to SEK 300,000, which is similar to the regulations in Finland and Denmark. However, if an artist sells for more than SEK 300,000, 12 per cent VAT must be paid from the first krona. The reduced VAT rate of 12 per cent now also applies to intermediaries, such as galleries and art halls (Skatteverket, 2025b).

Greenland, the Faroe Islands and Åland

The cultural policies of Greenland, the Faroe Islands and Åland have for a long time been generally in line with those of the other Nordic countries (see, e.g., Duelund, 2003). Similarly, Åland's cultural policy strategy emphasises the importance of the cultural and creative industries for the country's economy, tourism and labour market. The strategy also articulates more general statements on the importance of favourable conditions for companies in the creative and cultural sectors (Ålands landskapsregering, 2024). In specific relation to private funding, the Government of Åland states that it will investigate "alternative local and external funding channels" and work to raise awareness of the possibilities for different types of "external" cultural funding (Ålands landskapsregering, 2024, p. 17). In general, though, Åland follows Finnish tax legislation with regard to VAT rates and deduction rules (see, e.g., Ålands Näringsliv, 2025).

Greenland differs from the other Nordic countries in that goods and services in the country are VAT-free, which also applies to the cultural sector. According to the information available, Greenland and the Faroe Islands do not have tax deductions for donations equivalent to those in Denmark (PwC, 2025). However, access to information on the autonomous countries' approach to the issue of private cultural funding is very limited.

International outlook and effects of measures

The measures implemented in the Nordic countries to increase private cultural funding are also common in a broader international context. Production incentives in the film industry are the rule rather than exception in European countries today and, in many cases, more extensive than in the Nordic region (Čopič et al., 2011; Orankiewicz, 2022). Similarly, tax relief on consumption through special VAT rates on cultural goods and services is common (see, e.g., Borowiecki & Navarette, 2018; García-Enríquez & Echevarría, 2018; Molenaar, 2017; prop. 1996/97:10).

Tax deductions for donations and sponsorship of cultural activities are common outside the Nordic region (Hemels, 2017; Rushton, 2018). The same applies to tax equalisation opportunities. There are also several examples of artistic and creative work being taxed at a lower rate than other work. A distinct example is Ireland, where annual incomes of up to €50,000 are fully tax-exempt for writers, musicians, visual artist and design artists (Molenaar, 2017). In other countries, tax breaks are available for ancillary income from cultural activities, such as earnings from cafés and shops (McAndrew, 2002; Molenaar, 2017; Mulcahy, 2020).

So-called match-funding systems also exist in several other countries. In some cases, these have been combined with skills and capacity-building initiatives. In some cases they have included financial support to increase the capacity of cultural activities to work more actively with private funding (Čopič et al., 2011; Greer, 2021; Hemels, 2017; Karlan & List, 2006; Loots et al., 2023; Rushton, 2008; Traverso et al., 2020; see also Arts Council England, 2019, 2022; Mèndez-Carbajo & Stanziola, 2008; Rykkja et al., 2020; Stanziola, 2007, 2011).

Other measures, illustrated by examples from Switzerland, Italy, and Spain, involve actively integrating business expertise and knowledge of private funding into the boards of public cultural institutions (see, e.g., Betzler, 2015; Dubini & Monti, 2018; Rubio-Aropstegui & Villarroya, 2022). Requirements for cultural activities to achieve a certain level of self-financing also exist outside the Nordic region (see, e.g., Casado-Molina et al., 2023; Hemels, 2017, p. 109). In practice, however, these requirements are often a consequence of lower levels of public cultural funding. The clearest example of this is cultural policy in the United States, but also the United Kingdom, where the level of funding necessitates a greater reliance on earned income and private support.

In a Nordic context, there are few studies that examine the effects of various measures to increase private cultural funding. However, international research examines the issue to a greater extent. Firstly, the dynamics between public and private funding are being explored. Secondly, the effects of different types of measures are investigated and discussed, often in relation to various contextual factors. In general, however, there is a lack of knowledge about the effects of measures in relation to their costs. The results of research and studies on this topic are summarised and discussed below.

Crowding out or crowding in?

In the context of political initiatives aimed at reducing public funding while demanding increased private support, research has examined the relationship between public and private funding. This research is mainly focused on two hypotheses: *crowding-out* and *crowding-in*. The crowding-out hypothesis suggests that excessive public funding can inhibit private funding—for example, because private actors find it harder to perceive the benefits of their contribution, and because the incentives for cultural organisations to increase private funding becomes insufficient (see, e.g., Dokko, 2009). The crowding-in hypothesis, by contrast, highlights the importance of public funding for the capacity of cultural organisations—and the cultural sector as a whole—to attract private funding (see, e.g., Smith, 2003, 2007). For example, it is pointed out that public funding, especially from certain donors, acts as a quality mark for an activity (see, e.g., Borgonovi, 2006; Smith, 2023). Activities with a stable financial base may also be

better positioned to work on broadening their funding. In the film sector, for example, public support is described as a financial lever for obtaining private funding, even for productions that may ultimately become commercially viable (SOU 2025:24, p. 95f). In this context, Nordic studies indicate that private actors rarely want to provide basic funding for cultural activities, but mainly want to fund specific projects, initiatives or areas of activity (see, e.g., Marker & Rasmussen, 2019; Myndigheten för kulturanalys, 2024a).

Research on crowding-out and crowding-in is relatively extensive but dominated by research from an American context, which makes the conclusions difficult to translate to a Nordic one. However, there is support for both hypotheses (see, e.g., Dokko, 2009; Kim & Ryzin, 2014; Neto, 2018; Smith 2003, 2007). However, the relationship between public and private funding appears to be relatively complex. Based on a Danish context, for example, Marker and Rasmussen (2021, p. 101) note that private funding for Danish museums has generally increased as a consequence of reduced public funding. At the same time, they point out that the increase has not been able to offset the reduction in public support, and that this has led to cutbacks and a reduction in the number of full-time employees in the museum sector (see also Svalund, 2021).

In addition to the above there are some further trends in the research on crowding out and crowding in. For example, several researchers point out that public support up to a certain level often promotes private funding. The same research indicates that there is a tipping point where the level of public support instead begins to inhibit private funding (see, e.g., Borgonovi, 2006; Brooks, 2000; Neto, 2018). Based on the available research, it appears likely that public funding, beyond a certain level, can have a negative impact on private funding. However, it is difficult to determine what that threshold is, or which mix of public and private support, within reasonable limits, produces the most effective outcomes for individual activities and the cultural sector as a whole. One example of this difficulty is that demands for increased private funding at publicly funded cultural institutions can also have repercussions for cultural activities operating outside the public support systems. In the performing arts sector in Norway, criticism has been levelled in recent years that the focus on increased earned income among publicly-funded performing arts activities has distorted competition and worsened the conditions for operating performing arts on purely commercial terms. The criticism is that publicly-funded activities, in their pursuit to increase their earned income, have begun to offer a similar repertoire as private theatres, but at lower prices, due to their access to public funding (see Gran & Gjørum, 2019, p. 41ff; Mangset & Hylland, 2017, p. 38). Overall, the research results indicate that the relationship between public and private funding can function quite differently depending on the context.

Financial incentives and their context dependence

When assessing the potential of specific measures to stimulate greater private funding, the guidance provided by international research is somewhat limited. Financial incentives – such as tax deductions and matching schemes – are generally regarded as effective in encouraging private contributions, yet the anticipated impact of individual measures is often described as modest (see, e.g., Hemel, 2017; Morel, 2005; Stenström, 2008). In this context, the overall scope and design of such measures are likely to play a crucial role.

With regard to individual measures, such as the Gift Reinforcement Scheme in Norway, compilations show that between 2014 and 2021, NOK 710 million was paid out in matching funds to cultural activities, which corresponds to private donations of just over NOK 2.8 billion during the same period (Norges museumsforbund & Kultur- og likestillingsdepartementet, n.d.). However, it remains difficult to determine how much of these donations would have been made to the cultural sector in the absence of the Gift Reinforcement Scheme. A comparable situation is seen with Talent Norway, where private actors co-finance a substantial share of projects. Yet, it is still challenging to assess the overall effect of the programme on private cultural funding.

With regard to the impact of film production incentives, evaluations of the Icelandic production incentive show that it has led to film productions and private investments in the country that would not have taken place otherwise. In addition, positive side effects are pointed out in terms of knowledge building, talent development and employment opportunities (Olsberg & SPI, 2024). Similar conclusions are drawn in evaluations of the Norwegian production incentive in the film sector (Olsberg & SPI, 2023). Studies conducted in a broader international context also indicate positive effects. However, some research suggests that the competitive advantage of production incentives is gradually diminishing as an increasing number of countries adopt similar schemes (see, e.g., Swensen, 2016).

Evidence on the extent to which reduced VAT on cultural consumption increases private revenues is mixed. Nonetheless, it generally appears to boost revenues—partly because prices are not always lowered in proportion to the VAT reduction. For certain goods, there is uncertainty as to whether increased revenues accrue to cultural creators or rather benefit actors in the distribution chain (Borowiecki & Navarette, 2018; Gómez-Antonio et al., 2022).

What makes it challenging to draw general conclusions about the effects of different measures are the contextual conditions under which they are implemented. Two important factors are the prevailing culture of giving and the societal views on public versus private responsibility for funding the cultural sector—both of which evolve over time. Morel (2005), for instance, highlights substantial differences in this regard between the United States and Europe, as well as notable variations among European countries. Helgesson (2004) compares the culture of giving in Sweden with that in the United States. He notes that in the United States,

few barriers to wealth creation and a historically weak central government have both necessitated and fostered private solutions and initiatives. According to Helgesson, this has contributed to the development of a culture of giving that extends beyond donations from the very wealthy. Sweden, by contrast, has been shaped by a social contract in which individuals and companies pay taxes, and the state in return finances a wide range of public activities. Helgesson (2004, p. 152) also points out that low taxes on wealth accumulation in the United States, combined with high inheritance taxes, have led to the creation of numerous foundations, partly for the purpose of avoiding inheritance taxes. This, in turn, has led to reinvestment in public benefit purposes, such as art and culture.

Additional contextual factors identified in the research include the influence of the overall tax system on the willingness to donate. For example, lower taxes can increase private wealth and thereby potentially stimulate higher levels of giving, while the relative value of tax deductions becomes more significant when tax rates are higher (see Biles & Morris, 1982; Rushton, 2008; Hemels, 2017). To this can also be added factors such as the general level of aesthetic education and cultural interest, for example among entrepreneurs, in a society or in a specific geographical context (Durand et al., 1996; Lewandowska, 2018).

Effects of Policies Promoting Skills Development and Collaboration

Evaluations and research on measures aimed at skills and capacity building are relatively rare in the Nordic countries. In Norway, an evaluation of Arts and Business Norway's activities from 2011 found that the organisation played an important role as a meeting place between the cultural sector and the business community. However, the evaluation also concluded that the concrete outcomes – in terms of actual collaborations between culture and business – were relatively limited (Econ Pöyry, 2011). In comparison, an evaluation of CKO's activities in Denmark provides a somewhat more positive assessment, indicating that knowledge-raising initiatives have had a greater impact on the establishment of tangible collaborations between cultural actors and businesses (Deloitte, 2012).

In the United Kingdom, evaluations of programmes designed to support cultural activities in their efforts to increase private funding through a combination of knowledge building, financial support for fundraising, and public matching of private donations have been conducted. These evaluations indicate positive effects on the funding structures of participating cultural organisations, although there is uncertainty regarding the long-term impact, particularly because much of the private funding generated tends to be project based. The studies also highlight considerable variation in effects across different types of cultural organisations (Greer, 2021; Traverso et al., 2020). A further lesson from these programmes is that changing the funding structure of an activity is a long-term and strategic process. This conclusion is echoed in evaluations conducted in a Swedish context (Wennström et al., 2023, 2025)

Summary

Overall, there are various examples in the Nordic countries of policies aimed at facilitating and encouraging increased private cultural funding. There are several similarities in terms of how exemptions from standard VAT are used to encourage consumption of cultural goods and services. All countries have also introduced, or are planning to introduce, production rebates in the film sector, and they have taken various initiatives to develop knowledge and increase collaboration between culture and business.

But there are also differences. Denmark has introduced greater tax deductions for corporate donations to cultural activities and the purchase of works of art compared with the other Nordic countries. In Finland, greater tax deductions for donations to cultural activities are planned to be introduced from 2026. Another difference is that Norway has implemented a matching system for donations to cultural activities. Table 1 summarises several of the measures described in this chapter.

Table 1. Summary of measures for strengthening private funding

	Denmark	Finland	Iceland	Norway	Sweden
Lower VAT for certain goods and services	Yes	Yes	Yes	Yes	Yes
Match-funding system	No	A few examples	No	Yes, 2014–2021	No, but under inquiry
Deductions for donations from companies	Yes	To a limited extent/to be expanded	To a limited extent	No	No, but under inquiry
Tax deductions for donations from private individuals	Yes, to some extent	To a limited extent/to be expanded	Yes, to some extent	Yes, to some extent	No, but under inquiry
Arts and business forums	Yes, several	Yes	Yes, with a focus on KKB	Yes, several	Yes, to some extent
Production incentives	No, but to be introduced for film	Yes, for film	Yes, for film, music, literature	Yes, for film	Yes, for film
Possibility of tax equalisation	Yes	Yes		Yes	Yes
Deductions for cultural sponsorship	Yes	Yes	Yes	Yes	Yes
Culture as a public benefit purpose	Yes, for a long time	Yes, for a long time	Yes, for a long time	Yes, for a long time	Yes, since 2014

An important historical difference between the countries lies in how legislation governing foundations' ability to finance cultural activities has been designed. In Denmark, the framework has been particularly favourable for foundations' support of culture, whereas in Sweden it has been restrictive. Expanding the perspective to countries outside the Nordic region highlights additional, more comprehensive measures to promote private cultural funding. In these countries, examples include more extensive tax relief, donation deductions, and match-funding schemes than those typically found in the Nordic context.

The potential different measures possess of fostering increased private cultural funding presents a mixed picture. In general, various measures are considered to potentially contribute to both increased earned income and support from various private actors. At the same time, research points to complex relationships between public and private funding and the fact that various contextual factors can be of great importance for the potential of different measures to have the intended effect.

The existence of private cultural funding in the Nordic region

This chapter focuses on the prevalence of private cultural funding in the Nordic countries. It begins by outlining the various forms of private cultural funding and discussing the availability of relevant statistics. The chapter then examines the prevalence of private funding in each Nordic country, including, to some extent, the relationship between private and public cultural funding. The sources of private funding considered include household cultural expenditure, foundation support and donations, and sponsorship. In addition, the chapter reviews private funding in the museum and performing arts sectors in each country. It concludes with a brief international overview and a comparative summary of the Nordic countries.

Types of private cultural funding

Private funding for cultural activities consists of two main components: 1) private support and investments, for example foundation funding and sponsorship, and 2) earned income, including ticket sales, membership fees, revenue from shops and restaurants, commissions, and rental of premises. Much of private cultural funding comes from household expenditures, foundation support, donations and gifts, sponsorship, other private investments, and purchases of cultural services by both private and public actors (see, e.g., Myndigheten för kulturanalys, 2024a; Marker & Rasmussen, 2019). Voluntary work is sometimes also considered part of non-public funding (Myndigheten för kulturanalys, 2024a).^[3]

One issue highlighted in the introductory chapter is the challenge to distinguish between private and public funding, as both earned income and private support can include contributions from public actors—for example, through commissions for public activities or sponsorship from publicly-owned companies. The key distinction, therefore, lies between what is defined as public grants, subsidies, and support for the cultural sector, and other sources of funding for cultural activities. Regarding the Nordic countries' public funding of arts and culture, the report refers to Eurostat's statistics for *cultural services*. These statistics include public expenditure on arts and culture but does not include public expenditures for media, popular education, religious communities, sports and leisure (see Eurostat, 2019).

3. In relation to the livelihoods of individual cultural artists, various types of bread-and-butter jobs are sometimes highlighted as a fundamental part of their livelihood strategy (Alacovska & Bille, 2020; Flisbäck & Lindström, 2013; Lindström, 2016; Throsby & Zednik, 2011).

Data availability and reliability

The availability of statistics on private cultural funding in the Nordic countries varies. The lack of statistics is particularly noticeable in Iceland and the autonomous territories. Differences also exist in how statistics have been collected and in the definitions of the populations on which data are based. For statistics on private funding in the museum and performing arts sectors, there are relatively strong similarities across countries, but comparisons should still be made with caution. In terms of total public cultural funding, the report refers to Eurostat statistics on the Nordic countries public funding for cultural services, where funding for media, popular education, religious activities and sports and recreation is excluded (see Eurostat, 2019).

Difficult to assess the significance of household cultural expenditure

One area of statistics that requires separate consideration is the calculation of household cultural expenditure in different countries. Here, both the data and the calculation methods vary, making it difficult to assess the reliability of the statistics. Finland and Sweden rely on national accounts and calculate expenditure based on turnover data for cultural activities. However, the methodologies differ, and it is often unclear which activities are included in the turnover data. In Norway and Denmark, household cultural expenditure is estimated through household surveys, which differ in design between the two countries. These surveys are typically based on relatively small samples and often have low response rates. A common feature of all countries' statistics on household cultural expenditure is that they include a substantial amount of cultural activity not directly targeted by public cultural policy, such as commercially driven sectors like film and music. Streaming services and major concert events, for example, are frequently included.

A common feature of estimates of household cultural expenditure is that they are not limited to spending on domestic culture in the Nordic countries. Moreover, it is not possible to determine how much of households' expenditures goes directly to cultural creators and artists, and how much is allocated to actors at various stages of distribution. Another factor is that household expenditures include value-added tax (VAT). In summary, there are several reasons to treat data on household cultural expenditure with caution and to avoid interpreting it as direct funding for cultural activities in the Nordic countries. At the same time, it is reasonable to assume that household cultural expenditure plays an important role in financing the cultural sector, although its precise significance is difficult to assess. For this reason, household cultural expenditure is only briefly mentioned below in the introduction to the country-specific accounts.

Private cultural funding in Denmark

In Denmark there are historical data on the relationship between private and public cultural funding. During the first half of the 20th century, private cultural funding—including household expenditure—was estimated to account for between 80 and 90 per cent of total funding. Today, the share is estimated at just over 50 per cent (Lund & Berg, 2016). Estimates of household expenditure vary, but when including spending on streaming services, museums, libraries, books, theatre, cinema and concerts, the total amounts to just under DKK 14 billion in 2023. According to these calculations, household expenditure is dominated by spending on streaming services (Danmarks Statistik, 2025a). Total public funding for cultural services was estimated at DKK 15.6 billion in the same year (Eurostat, 2025; see also Lund & Berg, 2016 for a calculation and estimate of public and private funding).

Foundation funding and donations to culture in Denmark

Funding from private foundations plays a significant role in the cultural sector in Denmark. While such funding has a long history, there has been a marked increase in the distribution of foundation grant to cultural activities since the 1990s (see, e.g., Lund & Berg, 2016).

Figure 2 shows Danish foundations' funding for cultural purposes in 2016–2023. The total amount varies between years but never falls below DKK 2 billion. This represents a significantly higher level of foundation funding for culture than in any other Nordic country. For example, the allocation of DKK 2.6 billion in 2022 (at current prices) can be compared with Swedish foundations' support for culture, which in the same year was estimated at between SEK 331 million and SEK 631 million (Myndigheten för kulturanalys 2024a, p. 76).

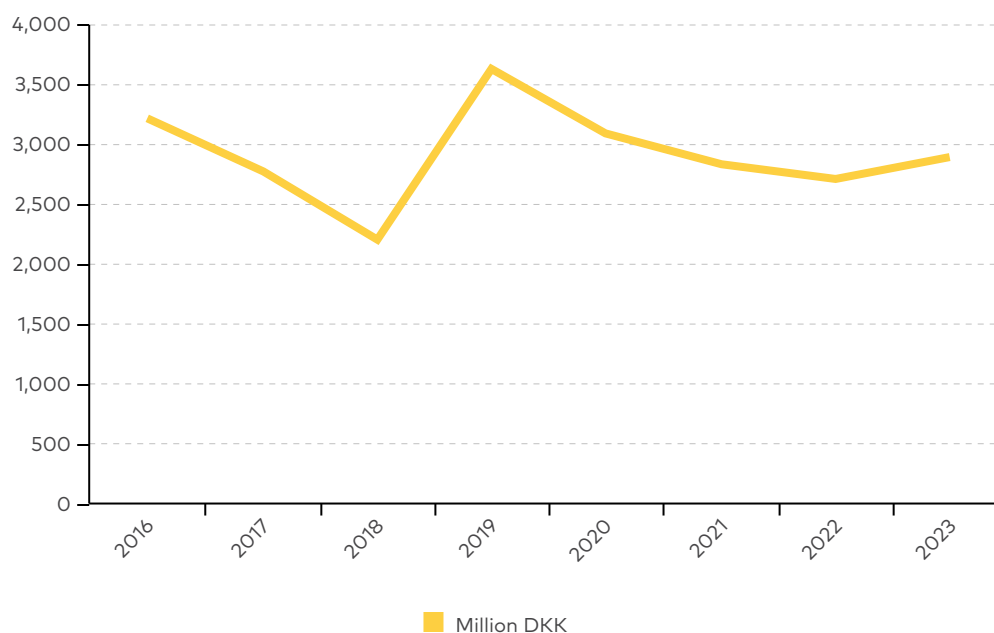


Figure 2. Danish foundation funding to cultural purposes 2016–2023, million DKK, 2023 prices

Source: Danmarks statistik, 2025c; Fondenes Videnscenter, 2023, 2025. (Compiled by Kulturanalys Norden)

A large number of foundations allocate funding to culture, ranging from 574 to 2,042 different foundations between 2017 and 2021. At the same time, cultural funding is dominated by a small number of major foundations. In 2021, 977 foundations distributed just under DKK 3 billion to culture, with 10 foundations accounting for 68 per cent of the total (Fondenes Videnscenter, 2023, p. 11f).

Funding from Danish foundations also has a distinct focus. The majority of this funding is directed towards museums, cultural heritage, and architecture, which together received between 55 and 66 per cent of all foundation funding for culture in 2016–2023. The museum sector alone accounted for over 40 per cent of the total in several of these years. By comparison, the performing arts received between 5 and 14 per cent of foundation grants during the same period. Grants for film production and cinema activities made up less than 1 per cent of cultural foundation funding in most years (Danmarks Statistik, 2025c).

A notable characteristic of Danish foundation funding for culture is that more than 95 per cent is directed to activities, with very little allocated to individual artists (Danmarks Statistik, 2025d). Furthermore, a substantial share—between 30 and 50 per cent during 2016–2023—was used for renovations and construction projects. This contrasts sharply with public cultural funding, of which less than 5 per cent is allocated to such expenditures (Danmarks Statistik, 2025e; Fondenes Videnscenter, 2023). According to Bache (2021, p. 296), an informal division of roles has emerged

in Denmark, where public funding primarily covers core activities and operating costs, while foundations focus on construction projects, special exhibitions, and temporary initiatives.

Of the total allocation from Danish foundations to public-benefit purposes, between 10 and 15 per cent was directed to culture during the period 2019–2023. The largest share of foundation funding goes to research, while health, education, social work, and international humanitarian efforts are also important areas of support. In recent years, a notable trend has been an increasing allocation of funds to non-public-benefit purposes, primarily directed to individuals and families (Fondenens Videnscenter, 2025).

Statistics on other private gifts and donations to cultural activities are not available in Denmark. Some data are available that may indicate the order of magnitude. As mentioned in previous sections, corporate donations to cultural activities are tax deductible in Denmark. An analysis by the Ministry of Taxation shows that the amount of such tax-deductible donations was just under DKK 150 million per year during the period 2011–2020 (Skatteministeriet, 2023).

Cultural sponsorship in Denmark

There is a lack of aggregated and up-to-date data on cultural sponsorship in Denmark. A study from 2000 estimated total sponsorship of Danish cultural activities at around DKK 200 million (Rosenkrands, 2002). Previous research suggests that the level of cultural sponsorship is comparable to that in the rest of the Nordic region. In 2005, cultural and festival sponsorship accounted for 17 per cent of the Danish sponsorship market, while 74 per cent went to sports (Gran & Hofplass, 2007, pp. 18–19). The share of cultural sponsorship in total sponsorship is similar to the sponsorship markets in Norway and Finland, where data availability is better.

Private funding in museums and the performing arts sector

According to Bache (2021, p. 299), state-supported museums and theatres in Denmark have increased their private funding since the 1980s, primarily through higher admission revenues, foundation support, and sponsorship income. Marker and Rasmussen (2019, p. 99) note in their study of the Danish museum sector that private funding for cultural history museums, for example, rose from just under 18 per cent in 1964–1967 to almost 53 per cent in 2014–2017.

Figure 3 shows the proportion of private funding—that is, income other than public subsidies and grants—for state-recognised museums and state-subsidised performing arts activities in Denmark during 2010–2023. In 2023, the statistics covered 97 museums with total revenues of approximately DKK 3 billion and 131

performing arts activities with total revenues of approximately DKK 2.3 billion. Except for the pandemic years, the trend for museums indicates a steady increase in private funding over time. In contrast, private funding for performing arts organisations has remained stable, a pattern also confirmed by available statistics prior to 2015. For museums, private funding has exceeded 50 per cent over the past 10 years, which is a higher share of private funding than in the rest of the Nordic region. For performing arts activities, private funding has remained just above 30 per cent since 2015, if the pandemic years are excluded.

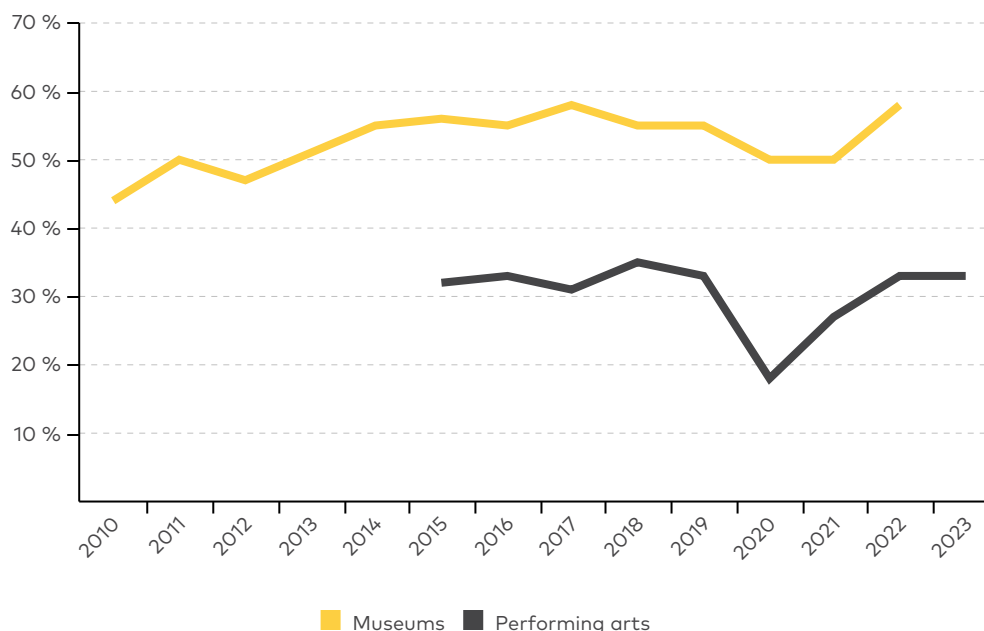


Figure 3. Private funding of state-supported museums and performing arts organisations, percentage of total income

Source: Danmarks statistik, 2025b; Kulturministeriet, 2019b, 2023; Kulturstyrelsen, 2012, 2013, 2014. (compiled by Kulturanalys Norden)

For state-recognised museums, it is possible to break down private funding into different types of income (see Figure 4). The figure shows the significant importance of admission fees and non-public support (primarily foundation funding). In 2022, these two sources together accounted for 33 per cent of total income. The increasing importance of admission revenue over time is also confirmed by statistics for the period prior to 2012–2017 (see Marker & Rasmussen, 2019, p. 100). Income from archaeological excavations and other earned income (e.g., venue hire and contract work) is also significant for museums in Denmark.

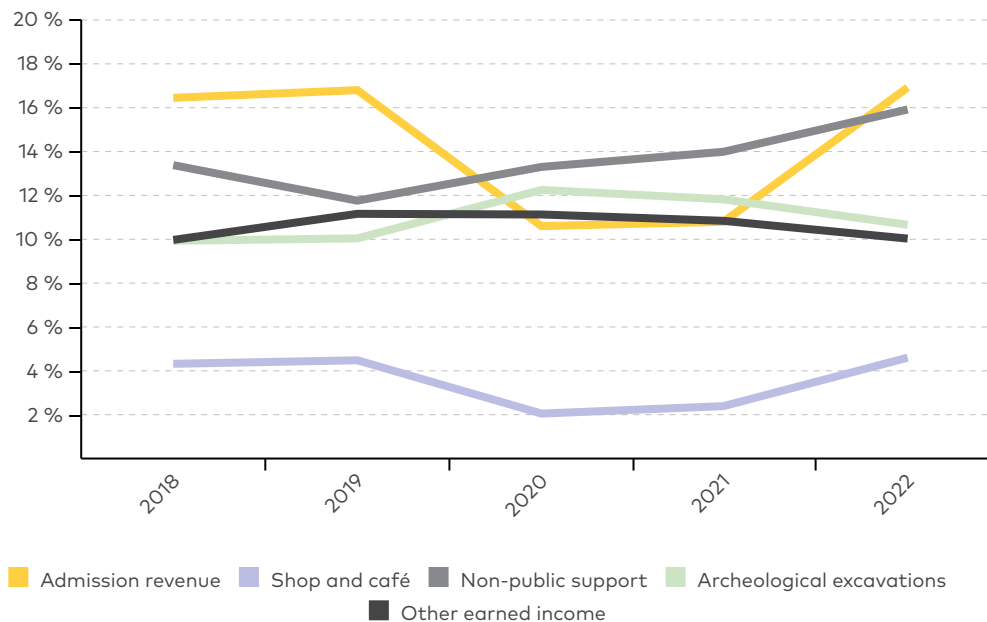


Figure 4. Private funding of state-supported museums by types of income, percentage of total income

Source: Kulturministeriet, 2023, s 26ff. (compiled by Kulturanalys Norden)

Funding of Danish museums through archaeological excavations has no equivalent in other Nordic countries. This source of income is particularly important for cultural history museums, whereas art museums, for example, do not receive any such funding (Ministry of Culture, 2023, p. 31). The rationale behind this funding is that Danish museums are responsible for conducting archaeological excavations required by law for major construction projects, with the costs covered by the developer, whether public or private (Larsen & Nørskov, 2013). In other Nordic countries, the legislation regarding archaeological excavations functions differently, which has implied that these excavations are carried out to a greater extent by actors other than museums.

For performing arts institutions, up-to-date statistics on various types of income are lacking. However, during 2010–2015, ticket revenues accounted for over 70 per cent of private funding (Danmarks Statistik, 2025b). It is evident for both museums and performing arts activities that the share of private funding varies considerably between different types of institutions (Marker & Rasmussen, 2019, p. 107; Kulturens analyseinstitut, 2025a). There are also differences in the types of private funding received: for example, art museums obtain a large proportion of their income from foundations, whereas this type of funding represents a smaller share for several other museum categories (Kulturministeriet, 2023).

In addition to statistics on museums and performing arts, there is also a smaller study describing the income of art galleries. This reinforces the picture of a relatively large proportion of private foundation funding in Denmark. According to a study conducted on behalf of *the Association of Art Galleries in Denmark*, private foundations funding accounted for 30 per cent of art galleries' total income in 2022. The same year the total share of private funding was 46 per cent (Seismonaut, 2023, p. 13).

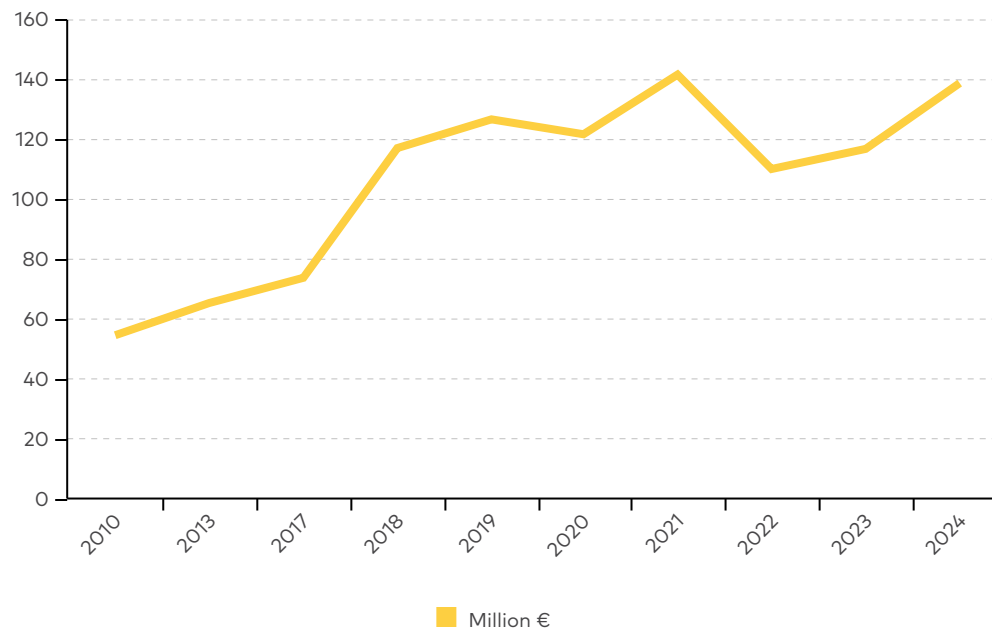
Private cultural funding in Finland

For Finland, no comparative figures are available showing how public and private cultural funding has developed historically. According to Eurostat, public funding to cultural services amounted to approximately €1.65 billion in 2023 (Eurostat, 2025), while other estimates suggest more than €2 billion in public funding for cultural services (see, e.g., Sokka, 2025, p. 77; Statsrådet, 2024, p. 14). Estimates of household cultural expenditure range from around €2 billion in 2022 to €2.6 billion in 2023 (e.g., Sokka, 2025; Statsrådet, 2024; see also Statistics Finland, 2025). In addition to this, private sponsorship contributes to funding, but foundation support plays an even more significant role, making it a relatively important source of private cultural funding in Finland.

Foundation funding and donations to culture in Finland

Foundation funding for culture in Finland is not on the same scale as in Denmark, but it is higher than in both Norway and Sweden, particularly when considered in relation to population size and the countries' economic scale. Historical data are limited, but several sources indicate that foundation grants for arts and cultural purposes increased, especially from the early 1990s onwards (see Hirvi-Ijäs, 2014, p. 63; Hirvi-Ijäs et al., 2021, p. 11). Research on foundations' distributions to other public benefit purposes points to a similar trend (Tiitta, 2018).

Figure 5 illustrates the development of foundation funding for culture between 2010 and 2024. Adjusted for 2024 prices foundation funding for cultural purposes increased by more than 150 per cent over this period.



Figur 5. Figure 5. Foundation funding to cultural purposes 2010–2024, million €, 2024 prices.

Source: Aula research, 2019; Gaia Consulting Oy, 2020a, 2020b, 2021, 2022, 2023. Sweco Finland Oy, 2025. (compiled by Kulturanalys Norden)

The foundation funding for culture in Finland does not focus on museums, cultural heritage and architecture to the same extent as in Denmark. Museums and cultural heritage activities received extra foundation support during the pandemic, but otherwise Finnish foundation funding is relatively evenly distributed between the six areas of *music, visual arts, museums and cultural heritage, literature, performing arts* and *cultural promotion*. Each of these areas receive, depending on year, between 10 to 20 per cent yearly of total foundation funding to culture in Finland. In addition to this, smaller shares also go to film art, the acquisition of artistic works, design and crafts, architecture and construction art. In Finland, art and culture accounted for 20–24 per cent of the total support provided by foundations in the years 2018–2023, which is a larger share compared to Denmark. The foundation funding in general is dominated by the field of research (see Aula research, 2019; Gaia Consulting Oy, 2020a, 2020, 2021, 2022, 2023). When it comes to other types of gifts and donations to cultural activities in the country, there are no statistics for this type of funding in Finland.

Cultural sponsorship in Finland

Cultural sponsorship in Finland is compiled by the consulting firm Sponsor Insight Finland. The statistics on cultural sponsorship also include support for various types

of festivals and are therefore referred to here as cultural and festival sponsorship. Figure 6 shows the total scope of cultural and festival sponsorship and its share of total sponsorship. During the period 2009–2024, culture and festival sponsorship has ranged between €25 million and €60 million. Notably, both the total amount and the share of total sponsorship declined sharply during the pandemic, but these figures have since recovered.

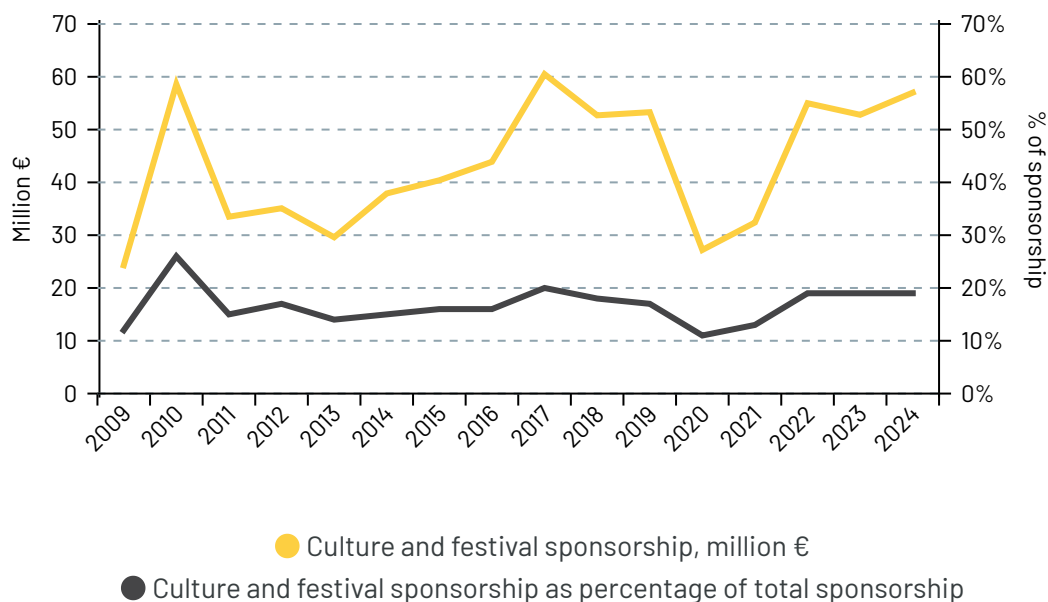


Figure 6. The development of cultural and festival sponsorship in Finland in 2009–2024, in million € (2024 prices), and as a share of total sponsorship, in percentage.

Source: Sponsor Insight Finland, 2024, 2025. (compiled by Kulturanalys Norden)

As in other Nordic countries, the Finnish sponsorship market is dominated by sports sponsorship. Since 2009, sports sponsorship has accounted for 55–65 per cent of the total, and since 2018 it has remained consistently above 60 per cent. However, sports sponsorship is slightly less dominant in Finland than in Sweden, Norway, and Denmark.

Private funding in museums and the performing arts sector

Based on annual reports from the Finnish Heritage Agency and the expert organisation Tinfo, it is possible to compile statistics on the private funding of museums and performing arts activities in Finland. The statistics cover 140–165 professional

museums^[4] and 58–71 state-supported performing arts activities^[5], depending on the year. In 2023, the museums included in the statistics had total revenues of €317 million (Museiverket, 2024a, 2024b), while performing arts activities had total revenues of €303 million in the same year (Tinfo, 2024).

Figure 7 shows the development of private funding for museum and performing arts activities in 2007–2023. The share of private funding increased slightly until 2019 and has recovered after the pandemic. The most obvious difference compared to Denmark is the smaller share of private funding among museums in Finland. In the case of performing arts activities, the share of private funding is at roughly the same level as in Denmark.

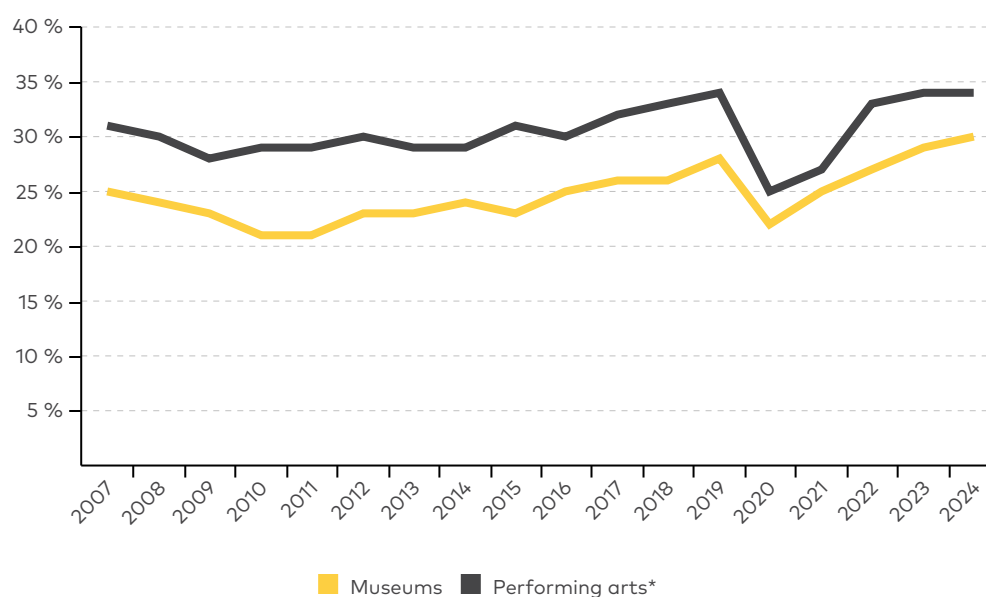


Figure 7. Private funding of professional museums and state-supported performing arts organisations, percentage of total income

Source: Museiverket, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025; Tinfo, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025. (compiled by Kulturanalys Norden). *Includes the item “other contributions”, which, particularly during the pandemic years, contains public contributions.

Figure 8 presents the private funding of museums broken down by different types of income. The data indicate that the increase in private funding is mainly driven by higher admission revenues, while other types of income do not show any clear trend. It is also notable that sponsorship accounts for less than 1 per cent of total funding in all years. The statistics further reveal substantial variation in the share of

4. The statistics include museums that meet the conditions of the Finnish Museums Act (see Finlex 314/2019). The statistics include museums with a few full-time employees up to more than a hundred full-time employees, and museums with both public and non-public owners.
 5. The majority of performing arts activities are spoken theatre, but dance companies, circus activities and operas are also included. The number of full-time employees varies from less than ten to several hundred.

private funding between different museums. Some museums receive more than 90 per cent of their funding from public grants, while others have a private funding share exceeding 70 per cent. The generally lower share of private funding in Finnish museums compared with Danish museums appears to result from lower revenues from admission fees, foundation grants, and archaeological excavations.

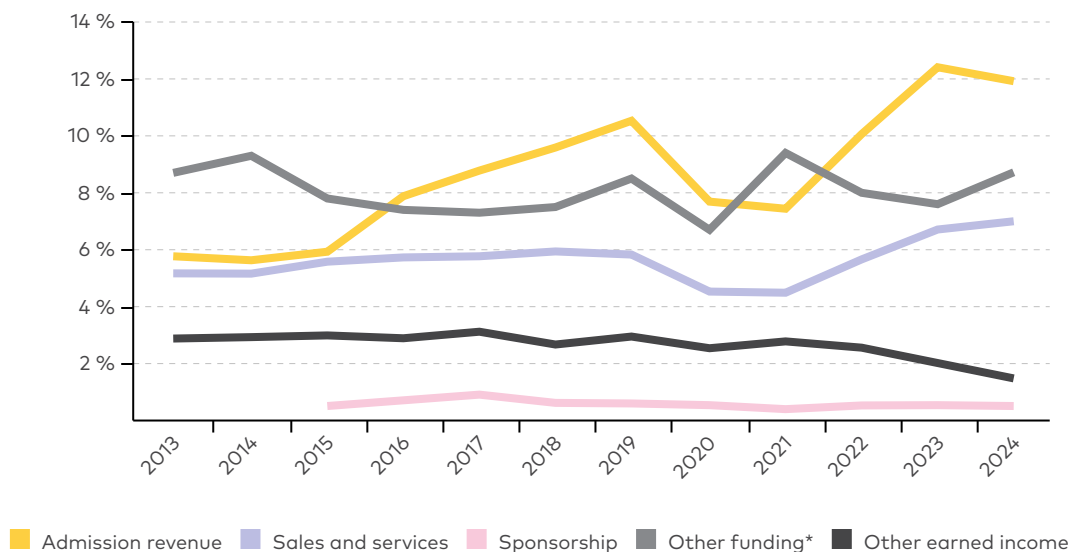


Figure 8. Private funding of Finnish professional museums by type of income, percentage of total income.

Source: Museiverket, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025. (Compiled by Kulturanalys Norden) *"Other funding" mainly includes contributions from private actors (excluding sponsors) and funding through museums' own capital.

For Finnish performing arts activities, it is not possible to break down private funding into different types of income in the same way as for museums. However, the statistics indicate that private funding is predominantly derived from ticket sales, similar to the pattern observed in Denmark. Excluding the pandemic years, ticket revenues account for more than 70 per cent of private funding and over 20 per cent of total revenues in the performing arts sector as a whole. The data also show substantial variation between different activities, ranging from less than 10 per cent to over 50 per cent—and in some cases over 70 per cent—of total funding coming from private sources. In most cases, these differences are largely explained by variations in ticket revenues (see, e.g., Tinfo, 2024, p. 54).

Tinfo also publishes statistics on independent performing arts groups receiving public funding. For these groups, total funding is at a considerably lower level. Regarding the share of private funding, the statistics indicate that it has generally been higher for independent theatre groups, averaging around 40 per cent over

time. For independent dance groups, the share of private funding has been more variable, at times higher and at other times lower than that of state-supported performing arts activities (see, e.g., Tinfo, 2016, 2019, 2023).

Private cultural funding in Iceland

Public funding in Iceland has shown an upward trend in real terms since 2012 but has remained relatively stable as a share of GDP and as a share of public expenditure in the country. For 2023 total public funding for cultural services amounted to ISK 43.2 billion (Eurostat, 2025). Mapping private cultural funding in Iceland has proven challenging. Basic data on household expenditure for culture and recreation indicate a steady increase over time, except during the pandemic years. However, these figures include spending on a broad range of items beyond cultural goods and services (see Statistics Iceland, 2025a).

It has been possible to compile statistics on the private funding of Icelandic performing arts activities. The data cover five activities with total income of approximately ISK 3.8 billion. The share of private funding ranges between 33 and 42 per cent, except during the pandemic. As in other Nordic countries, private funding is dominated by ticket revenues. Income from sponsorship and advertising is very limited and shows a declining trend.

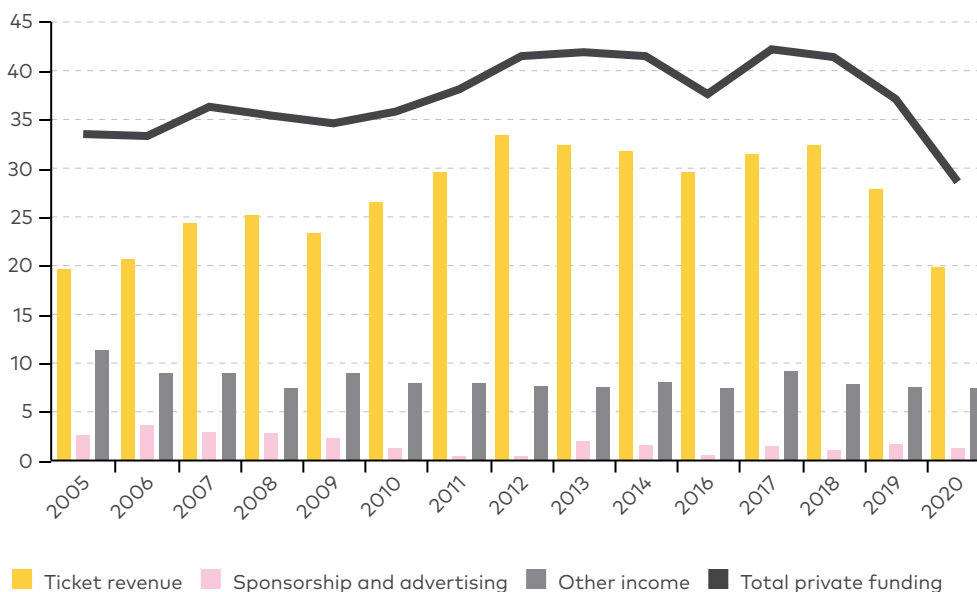


Figure 9. Private funding for performing arts organisations by type of income, percentage of total income.

Source: Statistics Iceland, 2025b.

Private cultural funding in Norway

The distribution between private and public cultural funding in Norway is similar to that of Denmark and Finland, but seemingly with a slightly greater emphasis on public funding. According to Eurostat, public funding for cultural services amounted to approximately NOK 26 billion in 2023, (Eurostat, 2025). If sponsorship, foundation funding and household expenditure are included, private cultural funding in the same year is estimated at just under NOK 21 billion (see Kulturdirektoratet, 2024b; Sponsor Insight, 2024).

Household cultural expenditures can be estimated at just under NOK 19 billion in 2022. Household expenditure is dominated by streaming services for music and film, but cinema, theatre, concerts and book purchases are also relatively significant (see, e.g., Statistisk Sentralbyrå, 2024).

Foundation funding and donations to culture in Norway

There are no time series available for foundation funding of culture in Norway. Historically, however, foundations—particularly the savings bank foundations that emerged in the 19th century—have supported cultural and artistic purposes. A 1998 survey found that 29 per cent of contributing foundations identified culture as their main focus, compared with 10 per cent in Sweden at the same time (Dugstad & Lorentzen, 2019, p. 20). A 2012 survey by Lotteri- og Stiftelsetilsynet reported total foundation funding in Norway at just over NOK 3 billion, with 12 per cent allocated to cultural purposes. This corresponds to cultural funding of just over NOK 500 million in 2023 prices. However, this figure is likely somewhat underestimated, as not all foundations responded to the survey (Stiftelsetilsynet, 2012, pp. 10–20).

The most recent survey was conducted by Arts and Culture Norway. Based on this survey, foundation funding for culture in 2023 is estimated at approximately NOK 1 billion. This amount is lower than in Denmark and Finland but higher than in Sweden. The survey also indicates that just over half of foundation funding for culture comes from only 10 foundations. However, it does not provide information on how foundation funding is distributed across different cultural sectors (Kulturdirektoratet, 2024b).

Cultural sponsorship in Norway

Norwegian statistics include separate categories for cultural sponsorship and festival sponsorship. Cultural sponsorship includes sponsorship of performing arts, museums, cultural centres, music, cultural mediation and production, galleries and art exhibitions, and other cultural activities. Festival sponsorship includes commercial music festivals, city festivals, beach festivals and festivals focusing on

social issues (see, e.g., Sponsor Insight, 2024, p. 42). Figure 10 shows (in inflation-adjusted prices) the development of total cultural and festival sponsorship and the development broken down into festival sponsorship and cultural sponsorship. Figure 11 shows the development of festival sponsorship and cultural sponsorship as a share of total sponsorship in Norway.

The statistics indicate that cultural sponsorship has declined over time, both in absolute terms and as a share of total sponsorship. In 2023, cultural sponsorship accounted for approximately 8 per cent of total sponsorship, the lowest share since measurements began (see Figure 11). Festival sponsorship, by contrast, amounted to just over NOK 600 million in 2023 and shows a positive trend both in absolute terms and as a share of total sponsorship, aside from a marked decline during the pandemic. Combined, cultural and festival sponsorship has increased over time, reaching just over NOK 1.1 billion in 2023. Norway therefore has higher total sponsorship for culture and festivals than Finland and Sweden (where cultural sponsorship is reported to include festivals). At the same time, sponsorship of cultural activities more closely aligned with cultural policy shows a declining trend in Norway.

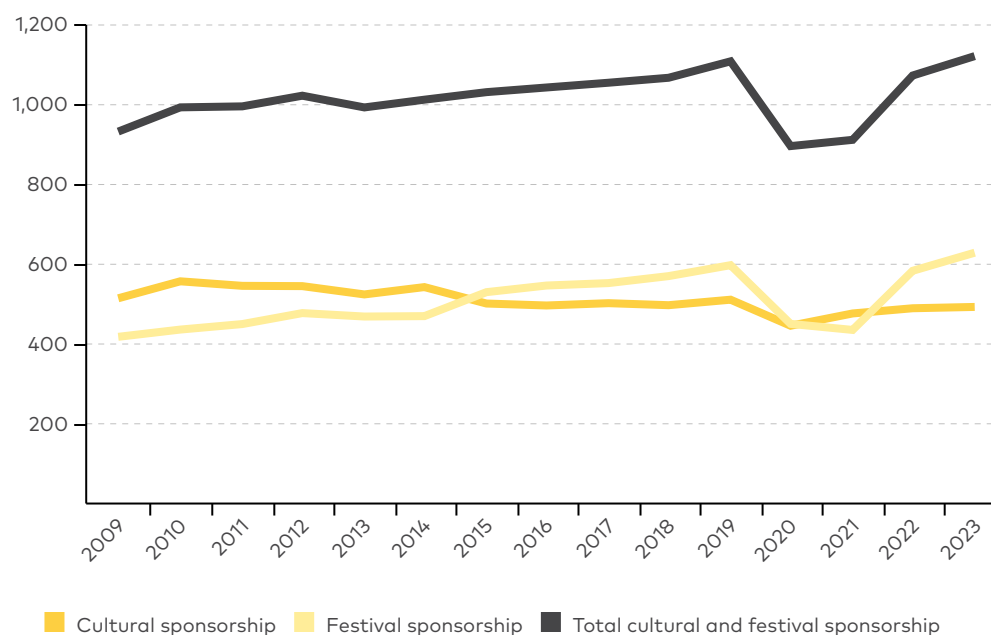


Figure 10. The development of cultural sponsorship and festival sponsorship in Norway 2009–2023, million NOK, 2023 prices.

Source: Sponsor Insight, 2024, p. 13. (compiled by Kulturanalys Norden)

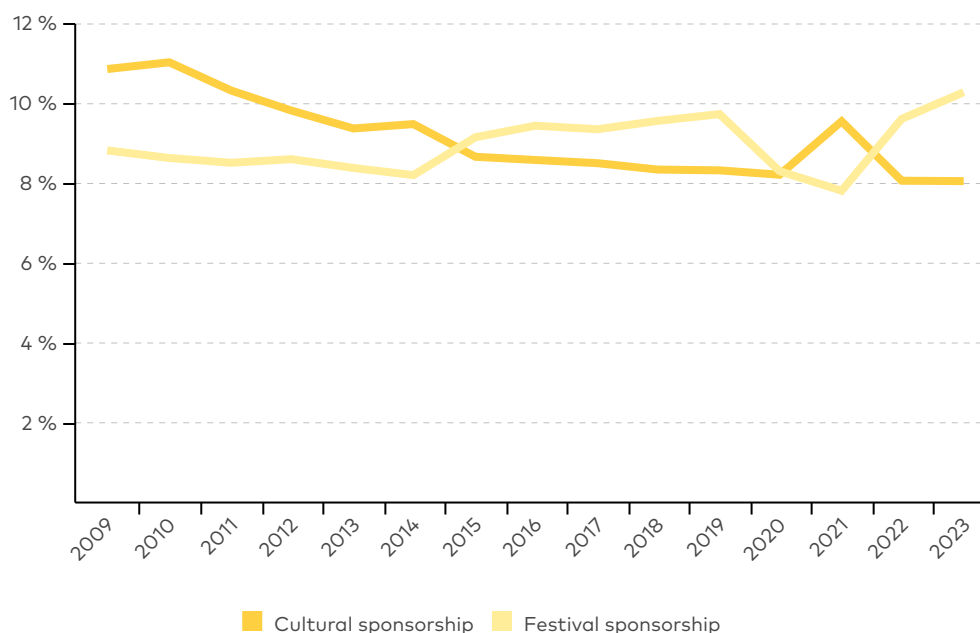


Figure 11. The development of cultural sponsorship and festival sponsorship, percentage of total sponsorship in Norway

Source: Sponsor Insight, 2024, p. 13. (compiled by Kulturanalys Norden)

The Norwegian sponsorship market in general is dominated by sports, an area that has received over 70 per cent of total sponsorship since 2009. Social sponsorship accounted for less than 9 per cent in 2009, but since 2014 it has remained stable at between 11 and 12 per cent and has increased its share in relation to cultural sponsorship, which is reminiscent of the development in Sweden. Total sponsorship has increased by 29 per cent between 2009 and 2023 based on inflation-adjusted prices (see Sponsor Insight, 2024, p. 13f).

Private funding in museums and the performing arts sector

Norway also has statistics on private funding for museums and performing arts activities, which are collected and processed by Statistics Norway in collaboration with Arts and Culture Norway. The museum statistics cover museums with more than one full-time employee, and in 2024, 101 museums with a total income of NOK 7.8 billion were included.^[6] Of these, 67 museums receive direct support through the state budget. The performing arts statistics cover 54 state-supported performing arts activities with total revenues of approximately NOK 4.8 billion (Kulturdirektoratet, 2025c; Statistiska Sentralbyrån, 2025a, 2025b).

6. The fact that so few museums account for such a large turnover is partly due to the fact that many museum activities in Norway are organised into larger units.

In 2024, private funding accounted for 28 per cent of museum income and 20 per cent of performing arts income (see Figure 12). This means that public funding represented just over 70 per cent of museum income and 80 per cent of performing arts income. For performing arts activities, this share of private funding is smaller than in Finland, while for museums, it is roughly comparable to the Finnish level. Looking further back, private funding for performing arts in Norway appears to have increased over time. In 1980, for example, nearly all public performing arts institutions received over 90 per cent of their funding from public sources (Kyrkje- og undervisningsdepartementet, 1981, p. 54; see also Mangset & Hylland, 2017, p. 90).

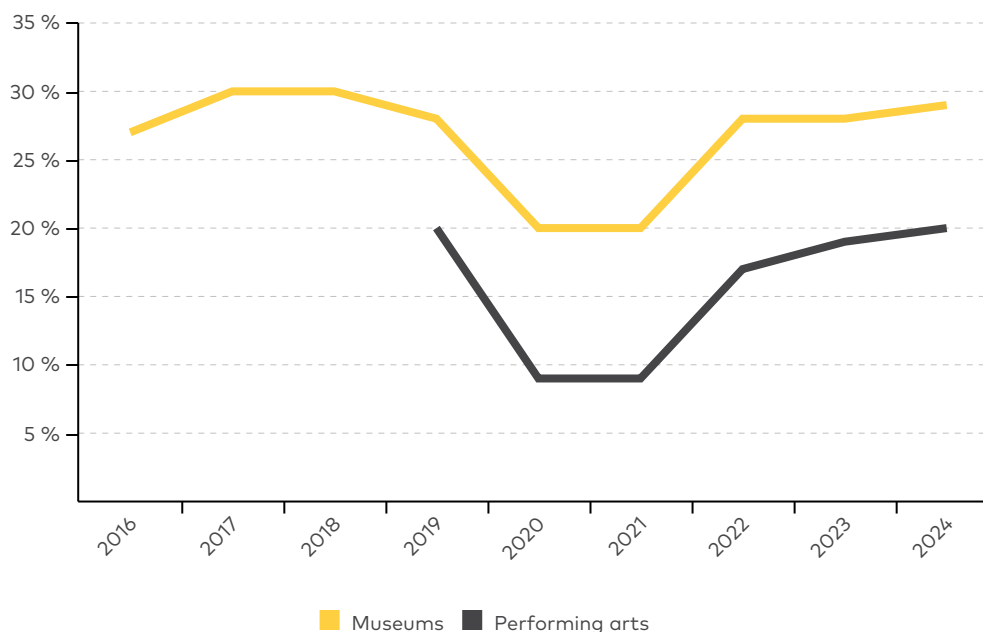


Figure 12. Private funding of professional museum and state-supported performing arts organisations, percentage of total income.

Source: Kulturdirektoratet, 2025c; Statistiska Sentralbyråen, 2025a, 2025b. (compiled by Kulturanalys Norden)

For museums, it is possible to break down private funding into different types of income (see Figure 13). Private funding is dominated by ticket sales, sales of goods and services, and other earned income. In 2024, gifts and donations accounted for 3 per cent, while sponsorship represented less than 1 per cent.

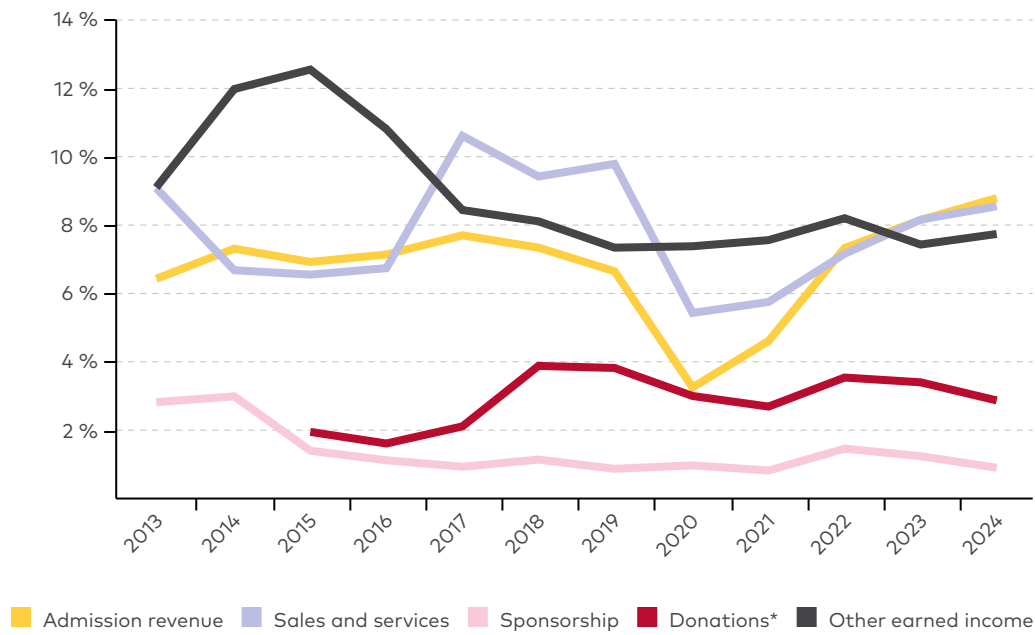


Figure 13. Private funding of museums in Norway by type of income, percentage of total income.

Source: Statistiska Sentralbyrån, 2025a, 2025b. (compiled by Kulturanalys Norden)

*For year 2013 and 2014 donations are included in Sponsorship.

For state-supported performing arts activities, private funding is dominated by ticket revenues. In 2024, ticket sales accounted for just under 54 per cent of private funding and just under 11 per cent of performing arts activities' total income (Kulturdirektoratet, 2025c). Sponsorship and donations together represented 2 per cent of total funding for performing arts activities. Previous studies on the funding of performing arts activities indicate a similar significance of sponsorship and donations (see, e.g., Gran & Gjørum, 2019, p. 126f; Gran & Hofplass, 2007, p. 20; Mangset & Hylland, 2017, p. 87).

Private cultural funding in Sweden

Based on previous compilations by the Myndigheten för kulturanalys of public cultural expenditure and private cultural funding, it is assessed that the distribution between public and private funding in Sweden is similar to that in other Nordic countries. According to the agency's 2024 survey, private cultural funding amounted to just under SEK 28 billion in 2023 (Myndigheten för kulturanalys, 2024a). Total public funding for cultural services in the same year was almost SEK 32 billion (Eurostat, 2025).

Regarding household expenditures, Myndigheten för kulturanalys conducted a survey in 2023 covering spending on cinema, theatre, concerts, museums, libraries, study associations, cultural schools, streamed music, and both streamed and printed books. The survey was based on Statistics Sweden's national accounts calculations and data from two industry associations in the music and literature sectors. Household cultural expenditure was estimated at just over SEK 26 billion in 2023. According to the survey, spending is dominated by streaming services and expenses for cinema, theatre, concerts and books (Myndigheten för kulturanalys, 2024a, p. 65ff).

Foundation funding and donations to culture in Sweden

As in Norway, Sweden lacks time series data on cultural funding from foundations. In 2022, Myndigheten för kulturanalys conducted a survey based on a questionnaire sent to foundations with cultural objectives, supplemented by aggregated data from foundations' income tax returns. The survey estimated that total cultural funding from Swedish foundations ranged between SEK 331 and 631 million in 2022 (Myndigheten för kulturanalys, 2024a, p. 73). According to the same survey, approximately two-thirds of foundations' contributions were allocated to activities and organisations, while one-third went to individual cultural artists. In Sweden this is concentrated to relatively few foundations, meaning that 15 foundations distributed 73 percent of all foundation funding to culture in Sweden.

This means that foundation funding for culture is significantly lower in Sweden than in the rest of the Nordic region, especially when considering that Sweden is a country with a larger population and a larger overall economy. The difference is not due to the overall level of foundation funding, but rather that a smaller proportion is allocated to art and culture. Data are limited, but according to a 2002 calculation by Wijkström and Einarsson (2004, p. 79), just over 2 per cent of private endowment foundations' support went to cultural and leisure purposes. Nearly 80 per cent of foundation funding was directed to research and education, and about 13 per cent to social care and health. Since 2002, the establishment of new foundations with funding of culture and leisure as their main purpose has increased and compared to the estimated SEK 177 million allocated to culture in 2002, foundation funding for culture has also grown in Sweden (see Wijkström & Einarsson, 2004, 2018; see also Myndigheten för kulturanalys, 2024a, p. 72f). The recognition of culture as a public benefit purpose in 2014 may have contributed to this development.

Cultural sponsorship in Sweden

Cultural sponsorship in Sweden also includes festival sponsorship and is therefore referred to as cultural and festival sponsorship. Figure 14 shows the development of cultural and festival sponsorship in Sweden between 2005 and 2024. The figure indicates that cultural and festival sponsorship increased until 2015, after which the trend turned downward, with a further decline during the pandemic. However, total sponsorship—including sports and social sponsorship—did not decrease in the same way, suggesting that the decline in cultural sponsorship cannot be attributed solely to pandemic effects. This is illustrated in Figure 14 by the declining share of cultural and festival sponsorship in total sponsorship, which reached its lowest level since measurements began in 2005, before showing a slight recovery in 2024. Sports sponsorship accounted for 70–75 per cent of total sponsorship during the measurement period, while social sponsorship increased its share from 13.5 per cent in 2005 to 18 per cent in 2024. Overall, there is a negative trend for cultural and festival sponsorship in Sweden.

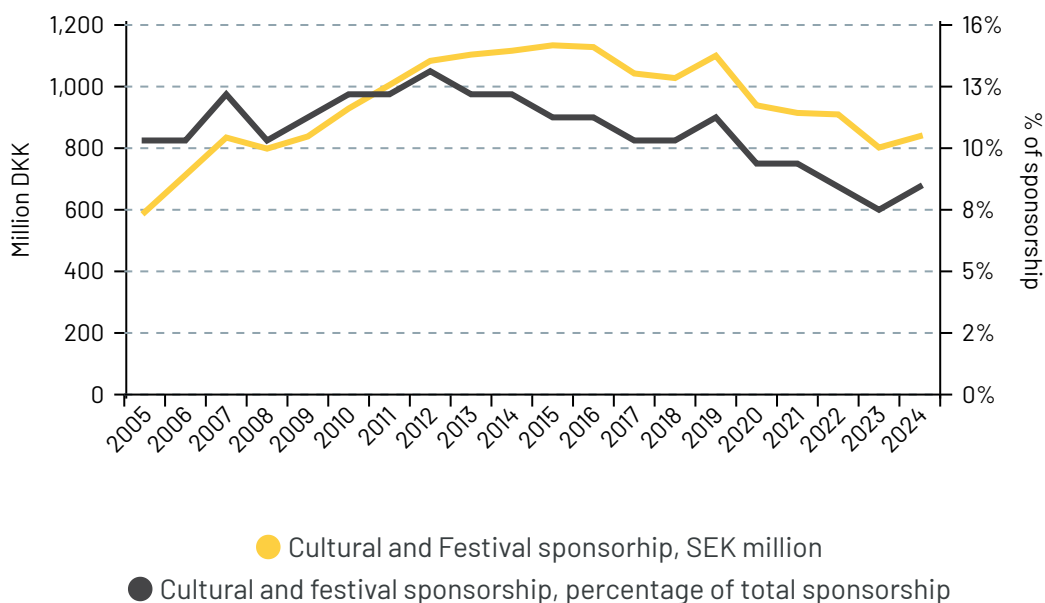


Figure 14. The development of cultural and festival sponsorship, in million SEK (2024 prices) and cultural and festival sponsorship as percentage of total sponsorship.

Source: Institutet för reklam och mediestatistik, 2013, 2015, 2022, 2023, 2024, 2025. (Compiled by Kulturanalys Norden)

Private funding in museums and the performing arts sector

In Sweden, statistics are available on private funding for museums and performing arts activities. The statistics primarily cover institutions with ten or more full-time employees. Among museums, several operate without public funding, whereas the statistics for performing arts activities include only those that receive public support. In total, 94 museums and 106 performing arts organisations were included in the 2023 statistics. The total revenue of the museums in 2023 was approximately SEK 6.1 billion, while the total revenue of the performing arts organisations was just under SEK 6.2 billion (see also Table 2)

Figure 15 shows the proportion of private funding for the museums and performing arts organisations included in the statistics. Apart from during the pandemic, the proportion of private funding for museums is 30–39 per cent during the period 2011–2024 and for performing arts organisations 19–22 per cent during the period 2019–2023. The proportion of private funding in the performing arts sector is similar to that of Norway, while the proportion of private funding for museums is higher in Sweden, which seems to be due to differences in admission revenue (see Figure 13 and Figure 16).

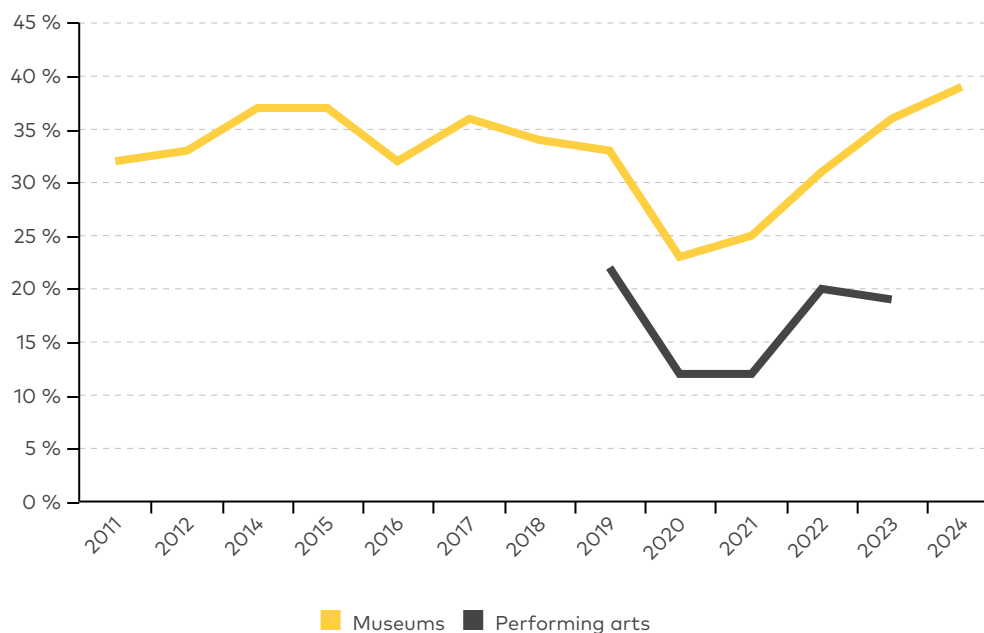


Figure 15. Private funding* for museums and performing arts organisations in Sweden, percentage of total income.

Source: Myndigheten för kulturanalys, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021a, 2022a, 2022b, 2022c 2023a, 2023b, 2024b, 2024c, 2025.

*Private funding includes "other contributions", which may include certain contributions from public actors. Other contributions range between 0 and 3 per cent per year.

For museums, it is possible to divide private funding into different types of income (see Figure 16). Excluding the pandemic years, the largest share of private funding comes from admission fees, which in 2024 account for 17 per cent of museums' total funding.

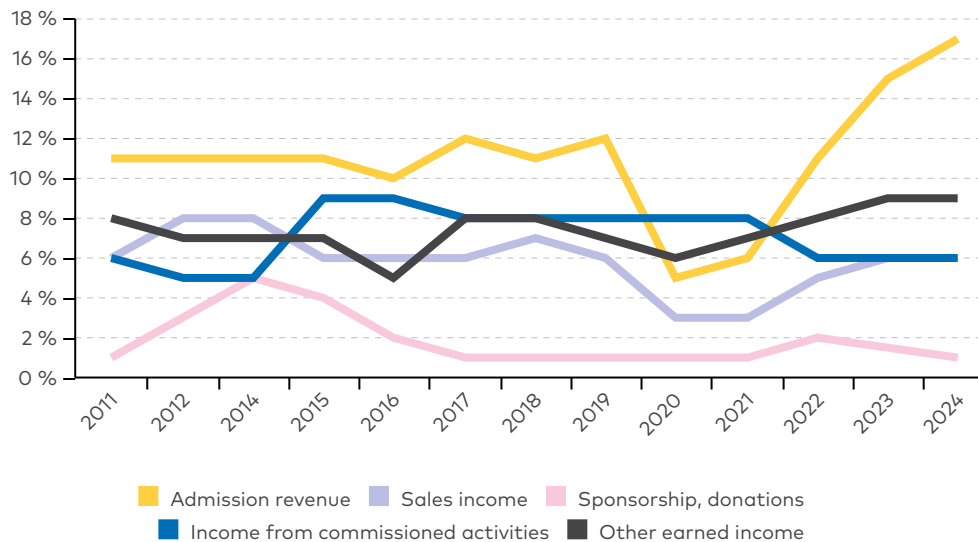


Figure 16. Private funding for museums in Sweden by type of income, percentage of total income.

Source: Myndigheten för kulturanalys, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021a, 2022a, 2023b, 2024b, 2025.

*Other own income includes the sub-item "other contributions", which may contain contributions from public actors. The total share of other contributions varies between 1 and 3 per cent per year.

Ticket revenues also constitute an important part of private funding for performing arts activities, while income from sponsorship and donations together account for approximately half a per cent of total funding and approximately 2.6 per cent of private funding.

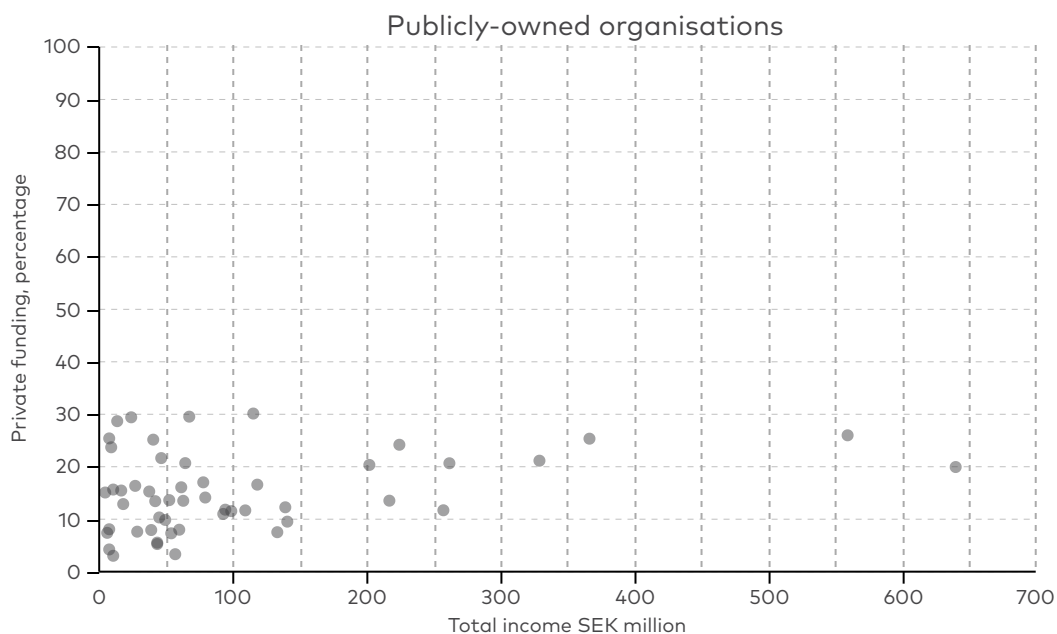
In Myndigheten för kulturanalys' survey of private funding in the cultural sector, published in 2024, a special survey was conducted of total private funding among larger (involving primarily more than 10 full-time employees) and smaller (involving primarily fewer than 10 full-time employees) activities in the areas of museums and performing arts (see Table 2). The survey shows that smaller organisations, as a group, have a higher proportion of self-financing. An important explanation for this is that the larger organisations include publicly-owned organisation with public assignments. As shown in the table, the smaller organisations are far more numerous but account for only a small proportion of total revenue in each cultural area. Consequently, their impact on the overall proportion of private funding for these cultural areas is relatively limited.

Table 2. Share of private funding for larger and smaller museums and performing arts organisations in 2023, percentage of total income.

	Larger organisations			Smaller organisations			All organisations
	Number of organisations	Total income SEK million	Private funding, (%)	Number of organisations	Total income SEK million	Private funding, (%)	Private funding, (%)
Museums	94	6 093	36 %	363	428	67 %	38 %
Performing arts	106	6 169	19 %	289	523	43 %	21 %

Source: Myndigheten för kulturanalys, 2024a, p. 80.

As in other Nordic countries, there are significant differences between activities in Sweden in terms of the proportion of private funding. Figure 17 shows the share of private funding relative to total income for performing arts activities in Sweden. For publicly-owned performing arts organisations, private funding ranges from 3 to 30 per cent, while independent performing arts organisations have private funding ranging from 0 to 95 per cent. Even among museums, there is considerable variation in the proportion of private funding (Myndigheten för kulturanalys, 2024a, p. 253ff).



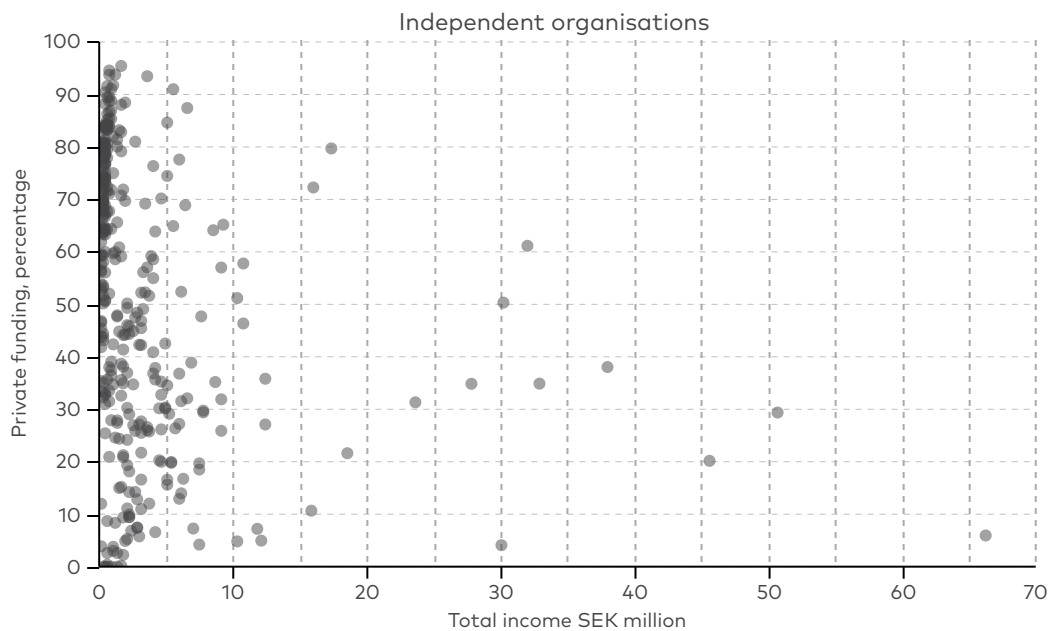


Figure 17. Private funding as share of total income for performing arts organisations in Sweden, in percentage.

Source: Myndigheten för kulturanalys 2024a, p. 256f.

Voluntary work as a source of funding

For Denmark, Finland, Norway and Sweden, statistics on voluntary work in the cultural sector are available to varying degrees. In Norway and Sweden, compilations of voluntary efforts in the cultural sector have been carried out, indicating that these are of similar importance in both countries (see Kulturdirektoratet, 2024b; Myndigheten för kulturanalys, 2024a). However, there are also statistics for individual cultural areas, such as museums, that point to the importance of these efforts as part of the livelihood strategy of many cultural activities (see Kulturdirektoratet, 2024a; Kulturministeriet, 2019b; Museiverket, 2024b; Myndigheten för kulturanalys, 2024b). For example, Finnish museum statistics show that approximately half of the museums included in the statistics organise volunteer work (Museiverket, 2024b, p. 3; see also Myndigheten för kulturanalys, 2024a, p. 87f).

International perspective

Outside the Nordic region, several countries have a different funding structure for the cultural sector. Typical examples are the United States and the United Kingdom, which historically—and still today—take a distinct approach to financing cultural life. In the United States, the funding of cultural activities often relies on a

combination of substantial admission and sales revenues, significant foundation funding, private donations, a smaller share of public funding, and sponsorship income. While some larger cultural institutions receive a greater proportion of public funding, public funding often accounts for less than 20 per cent of total organisational income. Sponsorship revenue is relatively small at the aggregate level compared with funding from foundations and donations (National Endowment for the Arts, 2004, 2012; see also Besana, 2012; Renz, 1994; SMU Data Arts, 2025a, 2025b). Another notable feature in the United States is that public funding for arts and culture is frequently debated and challenged, for example through recurring threats to terminate the federal public funding body, the National Endowment for the Arts (NEA) (Mulcahy, 2020; Wilkerson, 2012).

The United Kingdom differs from both the United States and the Nordic countries in terms of funding. In the UK, the general aim is a funding structure divided into three rather equal parts: 1) public support, 2) earned income from mainly admission fees, sales and commissions, and 3) private support in the form of investments (e.g., sponsorship) and donations from companies, foundations or private individuals. According to reports from the Arts Council England, public funding also accounts for between a quarter and a third of the funding for non-profit cultural activities, while earned income accounts for around half and private support for around a fifth of total income. As in the United States, corporate sponsorship accounts for a smaller share than foundation funding and donations (Arts Council England, 2019; Arts Council England, 2022; Arts Council England, 2025).

Summary and comparison

The financing structure of the cultural sector in the Nordic countries displays relatively strong similarities. Household cultural expenditure is an important source of private financing, which is also confirmed by the fact that admission or ticket revenues are an important source of private funding for museums and performing arts organisations. At the same time, there are significant differences. One of these is the level of foundation funding in the countries. In a Nordic comparison, foundation funding is strikingly high in Denmark and strikingly low in Sweden. The primary explanation appears to lie in historical differences in legislation concerning foundations across the Nordic countries. This legislation has been particularly favourable for cultural foundation funding in Denmark, and particularly unfavourable in Sweden. In Sweden, this is largely because culture was not recognised as a public benefit purpose until 2014. Finland, by contrast, shows a particularly positive trend in the development of foundation funding for culture.

Where statistics are available, sponsorship accounts for no more than slightly over 1 per cent of total funding in the museum and performing arts sectors in the Nordic region. At an overall level, the trend for culture and festival sponsorship is negative in Sweden, both in absolute terms and as a share of total sponsorship. The same

applies to what is defined as culture sponsorship in Norway, while festival sponsorship has developed more positively. Looking at festival and culture sponsorship as a whole, it is greater in Norway than in Finland and Sweden.

Private funding for museums is particularly high in Denmark, driven by larger contributions from foundations, income from archaeological excavations, and high admission revenues compared with other Nordic countries. In the performing arts sector, the share of private funding appears to be higher in Denmark, Finland, and Iceland than in Norway and Sweden. It is important to note that there are considerable differences between individual cultural activities in terms of the balance between private and public funding.

Possible consequences of increased private funding

This chapter examines the potential consequences of an increased focus on private cultural funding, both for the cultural sector as a whole and for individual cultural activities. Six main themes have been identified in the literature: 1) opportunities for greater artistic autonomy and room for manoeuvre, 2) risks for decreased autonomy, 3) risks and opportunities linked to projectification and short-termism, 4) a long-term transformation of cultural professions, 5) impact on cultural diversity and accessibility and 6) implications for public cultural policy. In many cases, these themes overlap each other. The discussion primarily draws on research and studies from a Nordic context, but references are made to research and studies conducted in a broader international context.

Opportunities for increased room of manoeuvre

Several Nordic studies highlight the perspective that greater diversity among funders, including more private ones, is fundamentally positive for the autonomy of the cultural sector and individual cultural activities. This is also something put forward by artists and those responsible for cultural activities (see, e.g., Hirvi-Ijäs et al., 2021; Myndigheten för kulturanalys, 2024a; Ruckstuhl & Schill, 2018). Firstly, it is considered that this could lead to reduced dependence on individual funders. Secondly, it is considered to contribute to increased room for manoeuvre for cultural activities, as different types of funders have different interests and motives and thus provide different types of support. This is highlighted, for example, in studies from Denmark and Finland, where foundation funding is more extensive and has enabled the funding of larger construction or renovation projects, as well as artistic development projects and experiments (Jokivuolle, 2019; Oesch, 2002; Larsen & Norskov, 2013). In Sweden, too, there are examples of projects which only have been realised through private foundation support and crowdfunding (Myndigheten för kulturanalys, 2024a). This aspect is also highlighted in broader international research (see, e.g., Jung, 2015; Sherer et al., 2019).

Negative impact on the autonomy and integrity

At the same time, several Nordic studies highlight the risk of various forms of influence on artistic content in relation to the increased focus on private funding. However, the literature provides few concrete examples of private funders directly trying to influence artistic content. Rather, the research highlights how cultural activities may adapt to the interests, motives and driving forces of private actors

to receive support. The motives of private actors may be financial, a desire to contribute to social benefit, a desire to influence cultural life, or the funder's particular personal interest in a certain type of art and culture (see, e.g., Gran & Hofplass, 2007; Ikävalko, 2004; Luukkanen-Hirvikoski, 2021; Pedersen & Winther, 2024). Adaptation can therefore involve both the type of activity and the type of artistic content that attracts different financiers (Larsen & Nørskov, 2013; Lidström, 2004; Mahncke, 2016; Oesch, 2002). In some cases, private funders have also been given influence over the design of individual projects, which is described in relation to Danish foundations' funding in the cultural field (Mahncke, 2016; Marker & Rasmussen, 2019, p. 71f). This influence is not always viewed negatively by cultural organisations; in some instances, it is welcomed as a form of engagement that strengthens the projects (Marker & Rasmussen, 2019, p. 71f).

Another example highlighted in studies from Denmark, Finland, and Norway is the influence of individual patrons, particularly in relation to loans and donations of works of art. Due to limited purchasing budgets, museums in the Nordic countries often depend on these loans and donations to display certain works of art. However, donations sometimes come with expectations of specific exhibitions. This means that in some cases, the tastes of private individuals rather than professional judgement influence what is exhibited in public institutions (see, e.g., Bache, 2021; p. 296; Christensen, 2011; Larsen, 2023; Pettersson, 1998; Uppström Berg, 2024; Veiteberg, 2019).

Something that has been highlighted by cultural organisations in Sweden, but also in studies outside the Nordic region, is that private funders often expect explicit social benefits from the cultural activities they support. This can lead to cultural actors adapting their artistic activities so that they are focused on and tailored to specific target groups and their needs (Arts Council England, 2022; Myndigheten för kulturanalys, 2024a). Myndigheten för kulturanalys (2024a) report also found that cultural sponsorship was often linked to specific projects related to young people's mental or physical health, or various aspects of social work.

Another issue raised in the literature is cases where private funding has led to protests from the profession or the general public. One example from Norway is the establishment of a sculpture park in Oslo based on an individual donor's art collection, which provoked strong reactions from both the general public and artists (Larsen, 2023; Larsen et al., 2021). Other aspects include when collaborations with private actors are perceived to have negatively affected the integrity of cultural activities. Hodén (2020), for example, writes about the Moderna Museet in Stockholm and its sponsorship collaborations in the 1990s and 2000s, where even members of the museum's board reacted strongly to the prominent placement and visibility given to sponsoring companies and their products in the museum's premises. There are several examples from the international arena where cultural activities' collaborations and sponsorship agreements with actors in, for example, the fossil fuel industry and the pharmaceutical industry have led to widespread

protests and criticism of cultural activities, especially in cases where corporate irregularities have been revealed (see, e.g., Illingworth, 2022; Marchall, 2019; Prokůpek & Divíšková, 2023; see also Hodén, 2025).

Increased projectification and short-termism

Studies from the Nordic countries, as well as international research, highlight that much of private funding is directed towards individual projects, specific initiatives or areas of activity, while it is more difficult to secure private funding for the operating costs and core activities of organisations (see, e.g., Hirvi-Ijäs, 2014; Mahncke, 2016; Marker & Rasmussen, 2019). On the one hand, as described above, this can create increased opportunities for specific initiatives and projects that would otherwise not have materialised. On the other hand, cultural activities that must increasingly rely on private funders may need to projectify their activities, which may have a negative impact on their core activities and may hinder long-term artistic development work (Hirvi-Ijäs et al., 2021, p. 85; Myndigheten för kulturanalys, 2024). This development is also linked to the risk of knowledge and continuity being lost within the organisation. One aspect of the above is that the short-term nature and cyclical sensitivity of funding tends to increase with a greater focus on private cultural funding. This is particularly highlighted in relation to sponsorship and donations from business actors, but also in relation to foundation funding (Lindqvist, 2008; Mahncke, 2016; Oesch, 2002; Olkkonen, 2002).

Transformation of the creative professions

The research also discusses a more fundamental transformation of artistic professions in relation to the trend towards increased private funding. In a study of policy research reports produced by various Norwegian public authorities, Røyseng (2019) examines how expectations of artists have changed over time. According to Røyseng, as art and culture have increasingly come to be seen as a future growth area where private funding is set to increase, new expectations have been created for artists. Above all, policy makers highlight the outdated attitudes and lack of business skills among artists. Government reports criticise artists, for example, for not perceiving themselves sufficiently as entrepreneurs. Røyseng (2019) points to this as part of a shift away from a previous view that artists with public support should be able to independently and exclusively focus on their artistic ambitions. According to Røyseng, what is demanded today is instead a change in attitude among artists towards a more commercial approach.

In this way, artists are expected to act more strategically and market-oriented. Not only should they acquire business competence, they are also asked to develop their desire to make profit and to integrate it into their role in society. The message of the reports is that artists should drastically change their mentality and act more in line with the model of homo economicus. In other words, no small change compared to the role and values that have traditionally guided the work of artists. (Røyseng, 2019, p. 166.)

Similarly, Gran and Hofplass (2007, p. 220) describe this as a transformation of the role of the artist away from a romantic ideal, in which artists can take on a free and questioning role, to a role where they are expected to, to a greater extent, act in harmony with various societal interests. This transformation is most concrete in relation to corporate sponsorship, where the audience also becomes, to some degree, the service or commodity offered to the sponsoring company (see also Larsen & Nørskov, 2013).

The transformation also involves a shift in resources and time devoted to artistic activities towards the various aspects of funding, where knowledge and expertise in fundraising and entrepreneurship are becoming increasingly important within the cultural sector. In relation to this, the focus on audience numbers is often criticised, as it is perceived to shift cultural activities away from their core mission to various forms of audience-attracting side activities. Overall, it is argued that this leads to a shift from *bildung* and the art to entertainment and experiences (see, e.g., Marker & Rasmussen, 2019, p. 91f; Roschwalb, 1990; Werner, 2018).

However, the development described above is not discussed solely in problematic terms. Kann-Rasmussen and Hvenegaard Rasmussen (2019, 2021) write that the changed expectations for cultural institutions have meant restrictions but have also brought opportunities. For example, they argue that artistic and cultural professions have, in a sense, been able to take an even freer approach to their core mission. New requirements for self-financing and increased audience numbers have, in a sense, contributed to innovative thinking, the initiation of creative processes and more strategic planning.

Cultural diversity and accessibility

Research and studies discuss the consequences that an increased focus on private funding may have on cultural diversity and accessibility of cultural services. For example, it is pointed out that a greater proportion of private funding may contribute to increased diversity in art and culture, as private and public funders tend to support different types of projects and activities (Myndigheten för kulturanalys, 2024a). In an international context, Toepler (2013) writes that a greater element of private cultural funding can also reduce the risk of cultural life becoming primarily an expression of the majority's view.

Something that has been highlighted in several Nordic studies, but also in studies outside of the Nordic region, is that the request for increased self-financing, via audience revenue and support from private actors, can contribute to activities becoming more outward-looking. For example, work on marketing, fundraising and audience development contributes to expanding networks and anchoring activities among new audience groups and actors who can also act as ambassadors for the activities (see, e.g., Gran & Hofplass, 2007; Ikävalko, 2004, p. 159; Jelinčić, & Šveb, 2021; Lazzaro & Noonan, 2021; Olkkonen, 2002; Rykkja et al., 2020). At the same time, the risk is also raised that cutbacks and demands for increased earned income could lead to higher ticket prices and a more uniform and commercially viable offering, which could have negative consequences for both diversity and everyone's ability to participate in cultural life. This is raised, for example, in relation to the development of performing arts activities in Norway in connection to the savings in the state administration that were implemented in 2015–2022 (Svalund, 2021; see also Myndigheten för kulturanalys, 2024a).

Research and studies also address the question of which cultural areas and cultural actors are in a position to attract private funding and increase their own revenues. Studies indicate that large organisations are better positioned than smaller ones, that certain cultural areas and art forms have an advantage over others, and that there is a risk of geographical imbalance resulting from an excessive focus on private funding.

When it comes to the size of organisations, larger organisations generally find it easier to allocate time, resources and staff to work on increasing private funding (see, e.g., Kolbe, 2022; Marker and Rasmussen, 2019, p. 102ff; Mèndez-Carbajo & Stanziola, 2008; Stanziola, 2007). It is also the lack of time, human resources, knowledge and networks that is often described as the most significant obstacle for many organisations in broadening their funding base (see, e.g., Myndigheten för kulturanalys, 2024a, p. 147ff; Oesch, 2002; Svensk Scenkonst & Sveriges Museer, 2025; Wennström et al., 2023, 2025). There is also a risk that inequalities will be reinforced based on art form, artistic expression and geographical location. Studies indicate that prestigious organisations in larger cities, such as opera houses and major art museums, are best positioned to attract private funding, whereas smaller, more niched, and more controversial forms of expression face greater challenges in attracting private funding (Gran & Hofplass, 2007; Rubio-Aropstegui & Villarroya, 2022; Schuster, 1985; Sherer et al., 2019).

At the same time, the picture is not clear-cut. For example, a report by Myndigheten för kulturanalys (2024a) shows that small and medium-sized organisations outside the major cities can be relatively successful in attracting sponsorship and foundation funding. This funding is often based on the local roots of both the funder and the cultural activity, and on the willingness and long-term strategy of, for example, the company to support local cultural development (see also Lidström, 2004).

Consequences for cultural policy

Another topic discussed is the more specific cultural policy implications of an increased focus on private cultural funding. This concerns, for example, how private funding affects public priorities. When, for example, funds and foundations finance major construction and renovation projects, or donate buildings or large collections (which are common forms of private funding), operating costs are generated that tend to burden public cultural budgets at the national, regional and municipal levels (Bache, 2021, p. 296). Private actors also sometimes make their donations and investments conditional on long-term financial responsibility and commitment from the public sector, such as a municipality. At the same time, studies indicate that it takes a lot for a public activity not to accept private funds or donations, even if this means that public resources are tied up (Mahncke, 2016, p. 383ff). At the same time, Mahncke (2016, p. 393) argues that private investments in public cultural institutions, such as renovations or expansions, often lead to an upswing that generates increased revenues. It is therefore not obvious that this type of private investment necessarily leads to increased public operating costs.

Another aspect highlighted in research and studies is that the increased focus on private cultural funding leads to a shift in cultural policy power, with private actors gaining greater influence over what art and culture takes place in the public sphere (Bache, 2021; Myndigheten för kulturanalys, 2024a, p. 184ff). This can be positive as it gives several actors influence and reduces the risk of political control over cultural activities. At the same time, it is pointed out that it is primarily resource-strong private actors who are offered influence. Bache (2021, p. 296) points to the discussion in Denmark that the growing influence of foundations is leading to an undemocratic, non-transparent and aristocratic cultural policy, where principles of professional expert assessments and arm's length are being disregarded (see also Marker & Rasmussen, 2019, 73).

Summary

In summary, studies on Nordic conditions discuss a number of both real and potential consequences of increased private cultural funding and an increased cultural policy focus on such funding. The consequences include both positive and negative aspects. In many respects, they are also linked to core cultural policy values in the Nordic countries, such as issues of artistic autonomy, cultural accessibility and diversity, and everyone's opportunity to participate in cultural life. In most cases, there are both potentially positive and negative consequences. However, the consequences will largely depend on the extent to which the balance between public and private funding changes, how public funding develops and how the overall funding of the cultural sector is affected. Several of the specific risks discussed in relation to private funding, such as the risk of control and adaptation

of artistic content, increased projectification and transformation of the cultural creation profession, are aspects that have also been problematised in relation to public cultural policy and funding (see, e.g., Kulturanalys Norden, 2022a; Myndigheten för kulturanalys, 2021b).

Conclusion and discussion

This literature review has described the Nordic countries' approach to private cultural funding, the prevalence of such funding, and the consequences associated with an increased focus on private cultural funding in the Nordic countries. Based on this review, Kulturanalys Norden draws three overall conclusions:

1. The funding structures for culture in the Nordic countries show overall similarities but also several differences. One significant difference is that private foundation funding for culture is particularly high in Denmark and particularly low in Sweden. The difference is considered to have mainly historical origins, but it contributes to Danish museums currently having a larger share of private funding compared with the other Nordic countries. Sponsorship is generally of little significance for museums and performing arts activities in the Nordic region. There are large differences between separate museums and performing arts organisations in terms of the proportion of private funding. Throughout the Nordic region, households' cultural expenditures accounts for a significant proportion of private cultural funding.
2. Over the past few decades, cultural policy in the Nordic countries has gradually shifted towards a clearer emphasis on the need for private cultural funding, and the countries have, to varying degrees, implemented measures to achieve increased funding of this kind. In terms of cultural policy, this change has been partly motivated by the same core cultural policy values that have formed the basis for public funding, but also by references to limited public resources.
3. The increased emphasis on private cultural funding entails several important cultural policy considerations in the Nordic countries. These considerations are linked to the countries' core cultural policy values, such as the autonomy of culture, the diversity of cultural life, and the opportunity for everyone to participate in cultural life, but also to questions about how the dynamics between public and private cultural funding work.

A cultural policy model under renegotiation?

Kulturanalys Norden's assessment is that there has been a change in the perception of private funding in the cultural policy of the Nordic countries. This change has occurred gradually over several decades and has, to some extent, developed in parallel with, and in harmony with, an increased emphasis on the importance of art and culture for economic development — for example, through a

growing focus on the experience economy and the cultural and creative industries.

The report shows that there are differences between countries in how the process of change has unfolded. Some countries, such as Denmark and Norway, have been quicker to establish concrete incentives to increase private funding, while Sweden has more recently appointed several committees to propose specific measures. When it comes to emphasizing the development of cultural and creative industries as a way of framing efforts to increase private funding, Finland's latest cultural policy report is perhaps the clearest example.

However, the development is not clear-cut, and in concrete policy, different perspectives continue to compete depending on which parties are in power. One example is that in 2022, the Norwegian government discontinued the match-funding system known as *Gaveforsterkningsordningen*. This decision was justified by the argument that the measure primarily benefited cultural actors with the capacity to attract private funds and that the matching system had created a geographical imbalance in the distribution of public funds. Furthermore, all countries continue to emphasise the importance of public funding for various parts of the cultural sector.

Whether this development represents a major shift in the cultural policy of the Nordic countries is thus hard to tell. Much depends on the extent to which the countries will shift the balance between public and private cultural funding. However, the development to some extent challenges the perspective that part of the arts and cultural sector should be protected from a need to commercialise cultural activities or become dependent on private actors. At the same time, politicians continue to emphasise the traditional core values of Nordic cultural policy, arguing that increased private funding can help strengthen aspects such as cultural autonomy, cultural diversity, and cultural accessibility.

Important cultural policy considerations

The consequences of an increased focus on private cultural funding depend largely on the extent of the changes made to the funding structure and how the overall funding of the cultural sector is affected. However, Kulturanalys Norden considers two different types of cultural policy considerations to be particularly relevant for the Nordic countries. These considerations concern: 1) the core values of cultural policy in the Nordic countries and 2) aspects of the dynamics between public and private funding.

Considerations in relation to autonomy, diversity and participation

More funders of culture, both public and private, can in many ways have a positive effect on the autonomy and development of culture. A more heterogeneous funding structure can create greater room for manoeuvre for cultural activities and provide space for a wider range of cultural expressions. It can also enable projects and initiatives that are difficult to finance through public funding.

At the same time, research highlights risks associated with the fact that certain art forms and activities find it easier to attract private funding and increase their earned income. In general, larger organisations in major cities are often considered to have an advantage, as they possess the resources to engage with private funding and, in many cases, enjoy a status that attracts private capital to a greater extent. Research studies also highlight that working towards increased earned income can lead to increased ticket prices, which in turn can affect the accessibility to cultural activities.

Private funding is also more project-based and often more short-term, which can create challenges for core activities and the long-term development of cultural organisations. An important aspect for cultural policy to consider is therefore that private and public funding are often based on different principles and logics. Public funding is guided by politically defined objectives, which is generally not the case for private funding. Private funding is therefore not necessarily embedded within systems designed to meet such objectives. Examples include systems for expert assessment and arm's-length distance, which aim to safeguard artistic and professional autonomy. The same applies to requirements for publicly-funded cultural institutions to ensure geographical distribution and broadened participation.

The fact that the principles and logic differ means that cultural organisations face partly new demands in terms of resources and expertise when they need to finance their activities to a greater extent through private funds. This applies both to obtaining financial support from private actors and increasing earned income through larger audiences, sales, or ancillary revenue. Both require expertise in relationship building, networking, marketing, and entrepreneurship. This, together with the increased cultural policy focus on the economic benefits and significance of art and culture, forms the background to the discussion in research regarding a gradual transformation of artistic and cultural professionals. This development is considered to include a shift from aesthetics to entrepreneurship, which is also believed to influence how cultural organisations engage with their artistic and cultural content. Important cultural policy issues in this context include how this affects the fundamental mission of cultural institutions, as well as the ability of cultural activities to assume a relatively free and independent role in relation to societal development.

The dynamics between public and private funding

The issue of the dynamics between public and private cultural funding involves several different aspects and considerations. Firstly, the question of when and how public funding can inhibit or promote private funding is highly complex. For example, public cutbacks and requirements can, on the one hand, create pressure for change that leads to increased private funding, but on the other hand, excessive pressure can make it difficult for organisations to survive. In addition, cultural organisations may require public support both to equip themselves to pursue increased private funding and to gain legitimacy in relation to private funders. Secondly, cultural policy needs to consider the relationship between publicly-funded cultural infrastructure and the development of commercial cultural life. This includes, for instance, considerations regarding the importance of publicly-funded cultural infrastructure for the growth of commercial cultural activities.

Thirdly, cultural policy needs to consider how the demands and expectations for increased private funding of publicly-funded cultural institutions can affect cultural activities that do not receive any public funds, for example because they are considered outside the scope of cultural policy. There is criticism in the literature that publicly-funded performing arts institutions, under pressure to increase their earned income, have begun to offer a more commercially viable repertoire, albeit at prices that commercial providers cannot match. The fact that publicly-funded cultural activities are increasing their private funding is therefore not necessarily indicative of an increase in private cultural funding in the cultural sector as a whole.

Areas for further study

The report highlights the need for further knowledge in the area of private cultural funding. Firstly, further mapping is needed with regard to statistics on private cultural funding. One example of this is statistics on household expenditure, where better understanding is required of the significance of this funding for cultural activities closely related to cultural policy in the Nordic countries. Secondly, there is a need for increased knowledge and a deeper understanding of the dynamics between public and private funding, as well as between publicly-funded cultural infrastructure and commercial cultural life.

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